

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

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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.

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 07/01/1978
2a Plan sponsor's name (employer, if for a single-employer plan): OVERHEAD DOOR CORPORATION
2b Employer Identification Number (EIN): 35-0564120
2c Plan Sponsor's telephone number: 469-549-7100
2d Business code (see instructions): 339900

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

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

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	1797
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)	165
	6a(2)	0
	6b	0
	6c	2
	6d	2
	6e	0
	6f	2
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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 checked="" 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

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 1
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 OVERHEAD DOOR CORPORATION</p>	<p>D Employer Identification Number (EIN) 35-0564120</p>	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
LINCOLN FINANCIAL GROUP

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
35-0472300	65676	556554-E1	2	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

- a** Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	550122
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	3495
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	3495
d Total of balance and additions (add lines 7b and 7c(6))	7d	553617
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	215666
	7e(2)	771
	7e(3)	337180
	7e(4)	
(5) Total deductions	7e(5)	553617
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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 OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 OVERHEAD DOOR CORPORATION	D Employer Identification Number (EIN) 35-0564120	

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

MORGAN STANLEY SMITH BARNEY LLC

11-3658445

(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)

CES / IMS ACCOUNTS

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50 72	NONE	134195	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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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 OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 OVERHEAD DOOR CORPORATION	D Employer Identification Number (EIN) 35-0564120

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	623704	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	869544	804950
(2) U.S. Government securities	1c(2)	17543180	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	51571894	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	12269	0
(5) Partnership/joint venture interests	1c(5)	4248695	3977763
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	977728	33461
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	550122	0
(15) Other.....	1c(15)	709657	1298

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	77106793	4817472
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	77106793	4817472

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)	5520000	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5520000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	1777562	
(B) U.S. Government securities.....	2b(1)(B)	356795	
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2134357
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		-434835
d Total income. Add all income amounts in column (b) and enter total.....	2d		7219522

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	17777948	
(2) To insurance carriers for the provision of benefits	2e(2)	60772528	
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		78550476
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	958367	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		958367
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		79508843

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-72289321
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: CLIFTONLARSONALLEN LLP

(2) EIN: 41-0746749

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		500000
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 0.

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 558175.

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>OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OVERHEAD DOOR CORPORATION</u>	D Employer Identification Number (EIN) <u>35-0564120</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): 22-1211670 20-3691708

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		334
---	--	-----

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: 41.0 % Cash or Cash Equivalents: _____% Other: 59.0 %

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 _____.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES
PENSION PLAN**

**FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES**

**YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023
(ONGOING)**



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**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
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YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023 (ONGOING)**

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INDEPENDENT AUDITORS' REPORT

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan
Lewisville, Texas

Report on the Audit of the Financial Statements

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

We have performed audits of the accompanying financial statements of Overhead Door Corporation Salaried Employees Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 (in liquidation) and 2023 (ongoing), and the related statements of changes in net assets available for 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 Overhead Door Corporation Salaried Employees Pension 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 qualified institutions 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 Audit 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 Audit of the Financial Statements section of our report. We are required to be independent of Overhead Door Corporation Salaried Employees Pension Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter

As discussed in Notes 1 and 2 of the financial statements, Plan management determined liquidation is imminent during 2024. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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 Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Overhead Door Corporation Salaried Employees Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

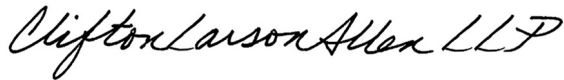
The supplemental schedules of assets (held at end of year) and reportable transactions as of and for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department 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.

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan

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 its 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).



CliftonLarsonAllen LLP

Addison, Texas
October 13, 2025

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023 (ONGOING)**

	<u>(In Liquidation) 2024</u>	<u>(Ongoing) 2023</u>
ASSETS		
INVESTMENTS (at Fair Value)	\$ 4,816,174	\$ 76,483,089
RECEIVABLES		
Interest	1,297	623,704
Premium Refund Receivable	1,041,716	-
Total Receivables	<u>1,043,013</u>	<u>623,704</u>
ACCRUED INVESTMENT INCOME EXPECTED TO BE EARNED DURING LIQUIDATION	<u>114,412</u>	<u>-</u>
Total Assets	5,973,599	77,106,793
LIABILITIES		
ACCRUED ADMINISTRATIVE EXPENSES EXPECTED TO BE INCURRED DURING LIQUIDATION	<u>226,786</u>	<u>-</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u><u>\$ 5,746,813</u></u>	<u><u>\$ 77,106,793</u></u>

See accompanying Notes to Financial Statements.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023 (ONGOING)**

	(In Liquidation) 2024	(Ongoing) 2023
ADDITIONS:		
INVESTMENT INCOME (LOSS)		
Net Appreciation (Depreciation) in Fair Value of Investments	\$ (434,835)	\$ 2,366,634
Interest	1,777,563	1,015,125
Dividends	356,796	2,060,602
Total Investment Income (Loss)	1,699,524	5,442,361
COMPANY CONTRIBUTIONS	5,520,000	-
Total Additions	7,219,524	5,442,361
DEDUCTIONS:		
BENEFITS PAID TO PARTICIPANTS	17,777,948	5,688,303
BENEFITS PAID TO INSURANCE CARRIERS	59,730,812	-
ADMINISTRATIVE EXPENSES	958,370	668,809
Total Deductions	78,467,130	6,357,112
NET DECREASE BEFORE ADJUSTMENTS	(71,247,606)	(914,751)
ADJUSTMENTS TO THE LIQUIDATION BASIS	(112,374)	-
NET DECREASE	(71,359,980)	-
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	77,106,793	78,021,544
End of Year	\$ 5,746,813	\$ 77,106,793

See accompanying Notes to Financial Statements.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN

The following description of Overhead Door Corporation Salaried Employees Pension Plan (the Salaried Plan) provides only general information. Participants should refer to the Plan document, available from the Pension Plan Administrative Committee, for a more complete description of the Plan's provisions.

General

The Overhead Door Corporation Salaried Employees Pension Plan covers substantially all salaried employees eligible for participation prior to March 31, 2009 of Overhead Door Corporation (the Company), a wholly-owned subsidiary of Sanwa Holdings Corporation, by providing defined retirement and death benefits for those covered salaried employees. The Salaried Plan was frozen for future benefit accruals effective April 30, 2009. No new participants can be added after March 31, 2009. The Company continues to fund the Salaried Plan per the funding requirements for the accrued benefits earned by participants through April 30, 2009. These earned benefits continue to be paid out upon retirement in accordance with plan provisions. Effective December 31, 2011, the Hourly Rate Pension Plan of GMI Holding, Inc. for the Shenandoah, Virginia facility (the Shenandoah Hourly Plan) was merged into the Salaried Plan. Effective December 31, 2015, the Hourly Rate Pension Plan of GMI Holdings, Inc. for the Alliance, Ohio facility (the Alliance Hourly Plan) was merged into the Salaried Plan. These plans were frozen for future benefit accruals prior to the mergers. Together the merged plans are referred to as the "Plan."

Plan of Liquidation

Effective October 31, 2023 the Plan was terminated. The Company communicated its intent to terminate the Plan to affected participants in August 2023, with lump sum or annuity distribution options, and the Plan was amended to allow a temporary lump sum payment window starting July 1, 2024. The Plan received confirmation from the IRS dated August 21, 2024, that the termination of the Plan does not affect the qualification of the Plan for federal tax purposes. Effective July 10, 2024, the Plan purchased annuities through Lincoln National Life Insurance Company for certain participants currently receiving annuity payments for \$192,780. Effective November 28, 2024, the Plan purchased a nonparticipating single premium group annuity contract for \$59,538,032 with Principal Life Insurance to fund remaining benefit obligations. The Company contributed \$5,520,000 to fund distributions and the payment to the insurance carrier. As of December 31, 2024, the majority of the Plan's assets relate to limited partnerships that will be transferred in-kind to the Overhead Door Corporation Retirement Savings Plan. As of October 13, 2025, \$1,708,256 has been transferred to the Overhead Door Corporation Retirement Savings Plan. The Plan of liquidation is expected to be completed prior to December 31, 2025.

Plan Administration

The Plan is administered by a committee (the Pension Plan Administrative Committee) whose members are appointed by the governing body of the Company. Under the plan agreement, Matrix Trust Company (Matrix Trust or Trustee) serves as custodian over the majority of the Plan's investments. Prudential Bank & Trust Company, FSB, as plan record-keeper and custodian, provides administrative and participant level services to the Plan. On April 1, 2022, Empower Annuity Insurance Company of America, formerly known as Great-

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

West Life & Annuity Insurance Company, the parent company of Empower acquired the full-service retirement business of Prudential Financial, Inc. In connection with the transaction, Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, FSB were acquired by Empower.

Lincoln National Life Insurance Company (Custodian) was a custodian of the Plan and held the insurance contract GA-00128, which was liquidated in July 2024. Graystone Consulting, a subsidiary of Morgan Stanley, serves as discretionary investment consultant under the Investment Advisors Act of 1940.

Eligibility and Vesting

Effective April 30, 2009, the Plan did not allow new participants to enter the Plan. Prior to April 30, 2009, a salaried employee automatically became participants in the Plan if he or she had attained the age of 21 and had been paid for 1,000 hours of service during a twelve consecutive month period beginning on the date of hire. Benefits were fully vested after five years of credited vesting service. A participant receives one year of credited vesting service for each calendar year in which he or she is paid for at least 1,000 hours. The eligibility requirements for benefits in the Salaried Plan are as follows for pre-merger participants:

Normal Retirement	Age 65
Early Retirement	Age 55 and Ten Years of Credited Vesting Service
Termination	Deferred or Lump-Sum Benefits with Five Years of Credited Vesting Service

Shenandoah Hourly Plan and the Alliance Hourly Plan, the facilities were shut down on June 29, 2012 and December 28, 2012, respectively. Prior to the shutdown, union employees automatically became a participant in the Plan if he or she had attained the age of 20½ and had been employed for at least six months. Full vesting of benefits results after five full years of credited vesting service. A participant receives one year of credited vesting service for each calendar year in which he or she is paid for at least 1,000 hours.

The eligibility requirements for benefits in the Shenandoah Hourly Plan and the Alliance Hourly Plan are as follows:

Normal Retirement	Age 65
Early Retirement	Age 55 and Ten Years of Credited Vesting Service
Disability Retirement	After Ten Years of Credited Vesting Service
Termination	Deferred or Lump-Sum Benefits with Five Years of Credited Vesting Service

Effective as of October 31, 2023, each participant who is affected by the Plan's Termination shall be fully 100% Vested.

Funding Policy

The funding policy of the Company is to contribute such amounts as are necessary for purposes of meeting or exceeding the minimum funding standards of ERISA on an

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

actuarially determined basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. The Company uses the unit credit actuarial cost method.

Contributions to the Plan by the Company are generally paid on or before the extended due date of the federal income tax return of the Company, which is the October 15th immediately following the end of the plan year. The Plan has met the minimum funding requirements of ERISA for the plan years ended December 31, 2024 and 2023.

Benefit Payments

The Plan provides for retirement and death benefits to be paid monthly to eligible participants and/or their beneficiaries. Normal retirement benefits commence at age 65 and are based on actuarial calculations.

A participant may elect to receive early retirement benefits if he or she has attained age 55. For any participant whose date of employment is after January 1, 1981, he or she must have completed five years of vesting service to receive early retirement benefits. The basic monthly benefit for early retirement is equal to the accrued benefit at the date of early retirement reduced by a life-expectancy factor, as defined by the Plan.

Benefits were frozen effective April 30, 2009. Prior to this date, the monthly retirement income benefit was calculated to be equal to one-twelfth of the following:

- 1% of Average Annual Compensation as of the date of retirement multiplied by Benefit Service (limited to 30 years), plus
- 0.65% of Average Annual Compensation in excess of the Participant's Covered Compensation as of the date of retirement multiplied by Benefit Service (limited to 30 years).

"Average Annual Compensation" means a participant's average Annual Compensation during the five consecutive years out of the ten calendar years immediately preceding retirement or termination during which such average is the greatest. "Annual Compensation" used to determine Average Annual Compensation is limited to the IRS compensation limits for the calendar year calculated.

For the Shenandoah Hourly Plan, the basic monthly benefit at the normal retirement date is equal to the number of full and fractional years of a participant's credited benefit service as of the date of retirement, up to a maximum of 30 years, multiplied by the benefit rate as shown below.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Benefit Payments (Continued)

<u>Date of Retirement</u>	<u>Benefit Rate</u>
February 1, 1990 through January 31, 1991	\$ 9.00
February 1, 1991 through January 31, 1992	9.50
February 1, 1992 through January 31, 1993	10.00
February 1, 1993 through January 31, 1994	10.50
February 1, 1994 through January 31, 1995	11.00
February 1, 1995 through January 31, 1996	12.00
February 1, 1996 through January 31, 1997	13.00
February 1, 1997 through January 31, 1998	14.00
February 1, 1998 through January 31, 1999	14.50
February 1, 1999 through January 31, 2000	15.00
February 1, 2000 through December 31, 2000	15.50
January 1, 2001 through December 31, 2001	16.00
January 1, 2002 through December 31, 2002	16.50
January 1, 2003 through December 31, 2004	17.00
January 1, 2005 through December 31, 2005	17.25
January 1, 2006 and Thereafter	17.50

For the Alliance Hourly Plan, basic monthly single life benefit for life at the normal retirement date is equal to the number of years of credited benefit service, up to a maximum of 45 years, multiplied by the benefit rate as shown below.

<u>Date of Retirement</u>	<u>Benefit Rate</u>
February 1, 2008 and Thereafter	\$ 18.25

The basic monthly benefit for early retirement or disability retirement is equal to the accrued normal retirement benefit reduced by a life-expectancy factor, as defined by the Plan. In the event of death, a married participant's spouse will receive a monthly life annuity equal to one-half of the monthly 50% qualified joint and survivor annuity.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Plan management determined liquidation of the Plan is imminent during 2024, when distributions under the plan of liquidation commenced. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements.

Under the liquidation basis of accounting, assets are stated at their estimated net realized cash value expected to be collected in settling or disposing of assets during the liquidation process and liabilities are stated at their anticipated settlement amounts. As of December 31, 2024, the Plan accrued costs of \$226,786 expected to be incurred, and accrued investment gains of \$114,412 expected to be recognized, through the end of its liquidation as there is a reasonable basis for estimation.

Use of Estimates

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

Valuation of Investments 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. Refer to Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date, and interest income is recorded on the accrual basis. Net appreciation (depreciation) in fair value of investments includes realized gains and losses on investments sold during the year, as well as any changes in the value of the investments held at the end of the year.

Benefits Paid to Participants

Benefit payments to participants are recorded upon distribution from the Plan.

Expenses

Certain administrative expenses are paid by the Company on behalf of the Plan. Expenses that are paid directly by the Company are excluded from these financial statements. Administrative expenses, if not paid by the Company, will be paid by the Plan. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by participants up to the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated participants and (b) present participants. The accumulated plan benefits for active employees were frozen April 30, 2009. Retirement and death benefits are based on either service rendered or service rendered and compensation earned prior to the benefit valuation date as specifically defined in the Plan documents or clearly implied by Plan provisions.

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

The information presented below is presented as of December 31, 2023 for the valuation date as of January 1, 2024. The one day difference does not cause a significant difference in the valuation had it been performed as of December 31, 2023.

The following significant assumptions used in the valuation are presented in the following table as of December 31:

	<u>2023</u>	<u>2022</u>
Discount Rate	4.85%	5.25%
Mortality Basis	Pri-2012 mortality tables, provided on a fully generational basis using the 2021 Social Security Administration longevity scale. A blue collar adjustment is used for hourly participants.	Pri-2012 mortality tables, provided on a fully generational basis using the 2021 Social Security Administration longevity scale. A blue collar adjustment is used for hourly participants.
Retirement Age	Percentage of employees retiring from employment range from 5% at age 55 to 100% at age 70	Percentage of employees retiring from employment range from 5% at age 55 to 100% at age 70

The January 1, 2024 present value of vested benefits was presented on a plan termination basis given the plan was amended to terminate via a standard termination effective October 31, 2023. The interest rate was changed from 5.25% as of January 1, 2023, an ongoing plan interest rate based on the Plan's expected return on asset assumption, to an effective interest rate of 4.85% as of January 1, 2024, a blend of plan termination assumptions including a blend of annuity purchase rates of 4.25%, 4.30% and 4.45% for actives, terminated vested and retired participants and November 2023 interest rates for lump sums.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 ACCUMULATED PLAN BENEFITS (CONTINUED)

The actuarial present value of accumulated Plan benefits as of December 31, 2023 is as follows:

Vested Benefits	
Participants Currently Receiving Payments	\$ 58,039,189
Other Participants	<u>22,995,394</u>
Total	<u>\$ 81,034,583</u>

The following summarizes the changes in the actuarial present value of accumulated Plan benefits for the years ended December 31, 2023:

Actuarial Present Value of Accumulated Plan Benefits - Beginning of Year	\$ 78,336,301
(Decrease) Increase During the Plan Year	
Attributable to:	
Benefits Paid	(5,691,743)
Annuity Purchase	
Change in Actuarial Assumptions	4,275,510
Net Benefits Accumulated, Including Actuarial Gains and Losses	149,356
Increase for Interest Due to Decrease in the Discount Period	<u>3,965,159</u>
Net Increase	<u>2,698,282</u>
Actuarial Present Value of Accumulated Plan Benefits - End of Year	<u>\$ 81,034,583</u>

As of December 31, 2024, all participants were settled through lump sum payouts or a purchase of annuity with Principal Financial Group with the exception of one participant who was deceased and whose estate was paid in January 2025

NOTE 4 INFORMATION PREPARED BY THE TRUSTEE AND CUSTODIANS

The plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The investments at fair value and interest receivable reported in the statements of net assets available for plan benefits, net investment income (loss) as reported in the statements of changes in net assets available for plan benefits, and all information presented in the supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, are certified by the Trustee and Custodians as being complete and accurate.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023 to the Form 5500:

	2024	2023
Net Assets Available for Benefits per Financial Statements	\$ 5,746,813	\$ 77,106,793
Premium Refund Receivable	(1,041,716)	-
Accrued Investment Income from Liquidation	(114,412)	-
Accrued Administrative Expense from Liquidation	226,786	-
Net Assets Available for Benefits per Form 5500	\$ 4,817,471	\$ 77,106,793

The following is a reconciliation of the net decrease for the year ended December 31, 2024, per the financial statements to the net loss reported in the 2024 Form 5500:

Net Decrease per Financial Statements	\$ (71,359,980)
Change in Premium Refund Receivable	(1,041,716)
Change in Accrued Investment Income	(114,412)
Change in Accrued Administrative Expense	226,786
Net Income (Loss) per Form 5500	\$ (72,289,322)

NOTE 6 FAIR VALUE MEASUREMENTS

Valuation techniques used to measure fair value use a hierarchy, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy 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.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

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

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

Cash and Cash Equivalents: Interest bearing cash valued at the closing account balances.

Common Stocks, U.S. Treasury Agency Bonds, and Exchange Traded Funds: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate Bonds: Valued at the closing trade price on the day of valuation based on information from third-party pricing services as obtained by the Trustee.

Mutual Funds: Mutual funds held by the Plan are open-end investments that are registered with the Securities and Exchange Commission. The open-end investment funds are valued at the daily closing price as reported by the registered investment company. These investment funds are required to publish their daily net asset value and to transact at that price. The open-end investment companies held by the Plan are deemed to be actively traded.

Group Annuity Contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (refer to Note 8).

Limited Partnerships/Hedge Funds: Market values for domestic and foreign securities are normally determined on the basis of valuations provided from independent pricing services and broker dealers. All fair value determinations use net asset value (NAV) as the practical expedient and are based on information reasonably available at the time the valuation is made and that the investment manager believes to be reliable.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no transfers between Levels 1, 2, and 3 during 2024 and 2023.

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

	2024			
	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	\$ -	\$ 804,950	\$ -	\$ 804,950
Mutual Funds	33,461	-	-	33,461
Total Assets in the Fair Value Hierarchy	\$ 33,461	\$ 804,950	\$ -	838,411
Investments Measured at Net Asset Value				3,977,763
Total Investments at Fair Value				\$ 4,816,174

	2023			
	Level 1	Level 2	Level 3	Total
Cash and Cash Equivalents	\$ -	\$ 869,544	\$ -	\$ 869,544
Common Stocks	12,269	-	-	12,269
Corporate Bonds	51,571,894	709,657	-	52,281,551
Group Annuity Contract	-	-	550,122	550,122
Mutual Funds	977,728	-	-	977,728
U.S. Treasury Agency Bonds	17,543,180	-	-	17,543,180
Total Assets in the Fair Value Hierarchy	\$ 70,105,071	\$ 1,579,201	\$ 550,122	72,234,394
Investments Measured at Net Asset Value				4,248,695
Total Investments at Fair Value				\$ 76,483,089

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 7 FAIR VALUE OF INVESTMENTS THAT CALCULATE NET ASSET VALUE

The following table summarizes investments measured at fair value based on net asset value per share as of December 31, 2024 and 2023.

Type	Year Ended	Net Asset Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Limited Partnerships/ Hedge Funds	12/31/2024	\$ 3,954,831	\$ 1,530,080	Redeemable Upon Sale of Underlying Assets	None
Limited Partnerships/ Hedge Funds	12/31/2024	\$ 22,932	None	In Mandatory Redemption	N/A. Distribution Schedule Depends on Underlying Liquidity.
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 4,120,128	None	Redeemable Upon Sale of Underlying Assets	None
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 101,096	None	Quarterly	30 Days
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 27,471	None	In Mandatory Redemption	N/A. Distribution Schedule Depends on Underlying Liquidity.

The limited partnerships/hedge funds utilized in the Plan seek to generate positive cash flow in each quarter, while hedging out the negative impacts of such risks as rising interest rates, widening credit spreads, stock market declines and others. Through the selection and monitoring of investment funds, the Company seeks to achieve capital appreciation that is not disproportionately influenced by the performance of any single investment fund.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 8 GROUP ANNUITY CONTRACT WITH LINCOLN NATIONAL LIFE INSURANCE COMPANY

In 1955, the Plan entered into a group annuity contract with Lincoln National Life Insurance Company (Custodian). This contract was last amended in 1997. The Custodian maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The insurance company is obligated to pay the contract value no later than 60 days from the date the Plan provides notice to discontinue. The Custodian pays interest at guaranteed crediting rates that are determined annually. The group annuity contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date. The contract is directly between the Plan and Custodian. The repayment of principal and interest credited to the contract is a financial obligation of Custodian. Generally, there are not any events that could limit the ability of the plan to transact at contract value paid within 60 days or contract value paid over time.

	<u>2024</u>	<u>2023</u>
Average Yields:		
Based on Actual Earnings	3.00%	3.00%
Based on Interest Rate Credited to Participants	3.00%	3.00%

Effective July 10, 2024 the group annuity contract with Lincoln National Life Company was terminated with an insignificant adjustment to market value.

NOTE 9 RISKS AND UNCERTAINTIES

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

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

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 10 PLAN TERMINATION

The Plan was terminated effective October 31, 2023. As of the effective date of termination, all participants became fully vested and the net assets of the Plan were allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

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

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

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 11 INCOME TAX STATUS

The Plan has received a determination letter related to the plan termination from the Internal Revenue Service dated August 21, 2024, stating that the Plan is qualified, dependent on suggested amendments to certain language in the plan, under the Internal Revenue Code (IRC) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the relevant taxing authorities. The Plan had no uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 12 RELATED PARTY TRANSACTIONS

Certain Plan investments include shares of short term funds managed by a custodian or an affiliate of a custodian and an annuity contract managed by a custodian. These transactions qualify as party-in-interest with respect to the Plan. These transactions are covered by an exemption from the "prohibited transaction" provisions of ERISA and the Internal Revenue Code.

NOTE 13 ADJUSTED FUNDING TARGET ATTAINMENT PERCENTAGE (AFTAP)

The Plan's AFTAP as of January 1, 2024 was certified by the actuary for 2024 to be 110.98%. The Plan was not subject to any of the limitations under the Pension Protection Act of 2006 because its AFTAP was above 80%.

NOTE 14 SUBSEQUENT EVENTS

Subsequent events have been evaluated up to October 13, 2025, the date the financial statements were available to be issued.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Federated Hermes Government Obligations Fund	Cash & Cash Equivalent	\$ 144,777	\$ 144,777
	Cash	Cash and Cash Equivalents	11,018	11,018
	Federated Government Obligations Fund IS	Cash and Cash Equivalents	649,154	649,155
	Liquid Markets Fund LP	Limited Partnership/ Hedge Funds	246,658	22,932
	Blue Owl Real Estate	Limited Partnership/ Hedge Funds	1,874,908	1,703,147
	Vintage VIII Offshore SC	Limited Partnership/ Hedge Funds	1,518,379	2,251,684
*	Prudential Short Term	Cash & Equivalents	33,461	33,461
		Total	<u>\$ 4,478,355</u>	<u>\$ 4,816,174</u>

* A party-in-interest as detailed by ERISA.

** Investment relates to the group annuity contract.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, PART IV, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain (Loss)
<u>Category (i) - Single Transaction in Excess of 5% of Plan Assets</u>						
Morgan Stanley	Bank Deposit Program Class - Money Market	\$ 12,000,000	\$ -	\$ 12,000,000	\$ 12,000,000	\$ -
Morgan Stanley	Bank Deposit Program Class - Money Market	55,902,678	-	55,902,678	55,902,678	-
Morgan Stanley	MSILF Government Securities Portfolio Class - Money Market	35,952,441	-	35,982,441	35,982,441	-
Morgan Stanley	Morgan Stanley Bank Class - Mutual Fund	12,896,450	-	12,896,450	12,896,450	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	12,000,000	12,000,000	12,000,000	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	35,902,678	35,902,678	35,902,678	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	20,000,000	20,000,000	20,000,000	-
Morgan Stanley	MSILF Government Securities Portfolio Class - Money Market	-	35,982,441	35,982,441	35,982,441	-
Morgan Stanley	Morgan Stanley Bank Class - Mutual Fund	-	12,843,165	12,843,165	12,843,165	-

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, PART IV, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain (Loss)
<u>Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets</u>						
Morgan Stanley	Morgan Stanley Bank - Mutual Fund 197 Purchases	\$ 14,136,721	\$ -	\$ 14,136,721	\$ 14,136,721	\$ -
Morgan Stanley	Morgan Stanley Bank - Money Market 18 Purchases	4,392,923	-	4,392,923	4,392,923	-
Morgan Stanley	Morgan Stanley Bank - Mutual Fund 251 Sales	-	15,167,735	15,167,735	15,167,735	-
Morgan Stanley	Morgan Stanley Bank - Money Market 173 Sales	-	4,405,288	4,405,288	4,405,288	-
US Treasury Note/Bond	US Treasury Bond, 4.375 Due 10-31-24 5 Sales	-	7,567,803	7,496,511	7,567,803	71,292

Note: Columns (e) and (f) are not applicable.

There were no category (ii) or (iv) reportable transactions for the year ended December 31, 2024.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES
PENSION PLAN**

**FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES**

**YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023
(ONGOING)**



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**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
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YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023 (ONGOING)**

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INDEPENDENT AUDITORS' REPORT

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan
Lewisville, Texas

Report on the Audit of the Financial Statements

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

We have performed audits of the accompanying financial statements of Overhead Door Corporation Salaried Employees Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 (in liquidation) and 2023 (ongoing), and the related statements of changes in net assets available for 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 Overhead Door Corporation Salaried Employees Pension 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 qualified institutions 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 Audit 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 Audit of the Financial Statements section of our report. We are required to be independent of Overhead Door Corporation Salaried Employees Pension Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter

As discussed in Notes 1 and 2 of the financial statements, Plan management determined liquidation is imminent during 2024. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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 Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Overhead Door Corporation Salaried Employees Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

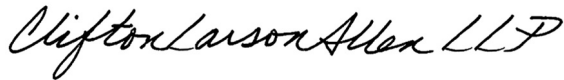
The supplemental schedules of assets (held at end of year) and reportable transactions as of and for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department 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.

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan

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 its 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).



CliftonLarsonAllen LLP

Addison, Texas
October 13, 2025

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023 (ONGOING)**

	<u>(In Liquidation) 2024</u>	<u>(Ongoing) 2023</u>
ASSETS		
INVESTMENTS (at Fair Value)	\$ 4,816,174	\$ 76,483,089
RECEIVABLES		
Interest	1,297	623,704
Premium Refund Receivable	1,041,716	-
Total Receivables	<u>1,043,013</u>	<u>623,704</u>
ACCRUED INVESTMENT INCOME EXPECTED TO BE EARNED DURING LIQUIDATION	<u>114,412</u>	<u>-</u>
Total Assets	5,973,599	77,106,793
LIABILITIES		
ACCRUED ADMINISTRATIVE EXPENSES EXPECTED TO BE INCURRED DURING LIQUIDATION	<u>226,786</u>	<u>-</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u><u>\$ 5,746,813</u></u>	<u><u>\$ 77,106,793</u></u>

See accompanying Notes to Financial Statements.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023 (ONGOING)**

	(In Liquidation) 2024	(Ongoing) 2023
ADDITIONS:		
INVESTMENT INCOME (LOSS)		
Net Appreciation (Depreciation) in Fair Value of Investments	\$ (434,835)	\$ 2,366,634
Interest	1,777,563	1,015,125
Dividends	356,796	2,060,602
Total Investment Income (Loss)	<u>1,699,524</u>	<u>5,442,361</u>
COMPANY CONTRIBUTIONS	<u>5,520,000</u>	<u>-</u>
Total Additions	7,219,524	5,442,361
DEDUCTIONS:		
BENEFITS PAID TO PARTICIPANTS	17,777,948	5,688,303
BENEFITS PAID TO INSURANCE CARRIERS	59,730,812	-
ADMINISTRATIVE EXPENSES	<u>958,370</u>	<u>668,809</u>
Total Deductions	<u>78,467,130</u>	<u>6,357,112</u>
NET DECREASE BEFORE ADJUSTMENTS	(71,247,606)	(914,751)
ADJUSTMENTS TO THE LIQUIDATION BASIS	(112,374)	-
NET DECREASE	(71,359,980)	-
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	<u>77,106,793</u>	<u>78,021,544</u>
End of Year	<u><u>\$ 5,746,813</u></u>	<u><u>\$ 77,106,793</u></u>

See accompanying Notes to Financial Statements.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN

The following description of Overhead Door Corporation Salaried Employees Pension Plan (the Salaried Plan) provides only general information. Participants should refer to the Plan document, available from the Pension Plan Administrative Committee, for a more complete description of the Plan's provisions.

General

The Overhead Door Corporation Salaried Employees Pension Plan covers substantially all salaried employees eligible for participation prior to March 31, 2009 of Overhead Door Corporation (the Company), a wholly-owned subsidiary of Sanwa Holdings Corporation, by providing defined retirement and death benefits for those covered salaried employees. The Salaried Plan was frozen for future benefit accruals effective April 30, 2009. No new participants can be added after March 31, 2009. The Company continues to fund the Salaried Plan per the funding requirements for the accrued benefits earned by participants through April 30, 2009. These earned benefits continue to be paid out upon retirement in accordance with plan provisions. Effective December 31, 2011, the Hourly Rate Pension Plan of GMI Holding, Inc. for the Shenandoah, Virginia facility (the Shenandoah Hourly Plan) was merged into the Salaried Plan. Effective December 31, 2015, the Hourly Rate Pension Plan of GMI Holdings, Inc. for the Alliance, Ohio facility (the Alliance Hourly Plan) was merged into the Salaried Plan. These plans were frozen for future benefit accruals prior to the mergers. Together the merged plans are referred to as the "Plan."

Plan of Liquidation

Effective October 31, 2023 the Plan was terminated. The Company communicated its intent to terminate the Plan to affected participants in August 2023, with lump sum or annuity distribution options, and the Plan was amended to allow a temporary lump sum payment window starting July 1, 2024. The Plan received confirmation from the IRS dated August 21, 2024, that the termination of the Plan does not affect the qualification of the Plan for federal tax purposes. Effective July 10, 2024, the Plan purchased annuities through Lincoln National Life Insurance Company for certain participants currently receiving annuity payments for \$192,780. Effective November 28, 2024, the Plan purchased a nonparticipating single premium group annuity contract for \$59,538,032 with Principal Life Insurance to fund remaining benefit obligations. The Company contributed \$5,520,000 to fund distributions and the payment to the insurance carrier. As of December 31, 2024, the majority of the Plan's assets relate to limited partnerships that will be transferred in-kind to the Overhead Door Corporation Retirement Savings Plan. As of October 13, 2025, \$1,708,256 has been transferred to the Overhead Door Corporation Retirement Savings Plan. The Plan of liquidation is expected to be completed prior to December 31, 2025.

Plan Administration

The Plan is administered by a committee (the Pension Plan Administrative Committee) whose members are appointed by the governing body of the Company. Under the plan agreement, Matrix Trust Company (Matrix Trust or Trustee) serves as custodian over the majority of the Plan's investments. Prudential Bank & Trust Company, FSB, as plan record-keeper and custodian, provides administrative and participant level services to the Plan. On April 1, 2022, Empower Annuity Insurance Company of America, formerly known as Great-

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

West Life & Annuity Insurance Company, the parent company of Empower acquired the full-service retirement business of Prudential Financial, Inc. In connection with the transaction, Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, FSB were acquired by Empower.

Lincoln National Life Insurance Company (Custodian) was a custodian of the Plan and held the insurance contract GA-00128, which was liquidated in July 2024. Graystone Consulting, a subsidiary of Morgan Stanley, serves as discretionary investment consultant under the Investment Advisors Act of 1940.

Eligibility and Vesting

Effective April 30, 2009, the Plan did not allow new participants to enter the Plan. Prior to April 30, 2009, a salaried employee automatically became participants in the Plan if he or she had attained the age of 21 and had been paid for 1,000 hours of service during a twelve consecutive month period beginning on the date of hire. Benefits were fully vested after five years of credited vesting service. A participant receives one year of credited vesting service for each calendar year in which he or she is paid for at least 1,000 hours. The eligibility requirements for benefits in the Salaried Plan are as follows for pre-merger participants:

Normal Retirement	Age 65
Early Retirement	Age 55 and Ten Years of Credited Vesting Service
Termination	Deferred or Lump-Sum Benefits with Five Years of Credited Vesting Service

Shenandoah Hourly Plan and the Alliance Hourly Plan, the facilities were shut down on June 29, 2012 and December 28, 2012, respectively. Prior to the shutdown, union employees automatically became a participant in the Plan if he or she had attained the age of 20½ and had been employed for at least six months. Full vesting of benefits results after five full years of credited vesting service. A participant receives one year of credited vesting service for each calendar year in which he or she is paid for at least 1,000 hours.

The eligibility requirements for benefits in the Shenandoah Hourly Plan and the Alliance Hourly Plan are as follows:

Normal Retirement	Age 65
Early Retirement	Age 55 and Ten Years of Credited Vesting Service
Disability Retirement	After Ten Years of Credited Vesting Service
Termination	Deferred or Lump-Sum Benefits with Five Years of Credited Vesting Service

Effective as of October 31, 2023, each participant who is affected by the Plan's Termination shall be fully 100% Vested.

Funding Policy

The funding policy of the Company is to contribute such amounts as are necessary for purposes of meeting or exceeding the minimum funding standards of ERISA on an

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

actuarially determined basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. The Company uses the unit credit actuarial cost method.

Contributions to the Plan by the Company are generally paid on or before the extended due date of the federal income tax return of the Company, which is the October 15th immediately following the end of the plan year. The Plan has met the minimum funding requirements of ERISA for the plan years ended December 31, 2024 and 2023.

Benefit Payments

The Plan provides for retirement and death benefits to be paid monthly to eligible participants and/or their beneficiaries. Normal retirement benefits commence at age 65 and are based on actuarial calculations.

A participant may elect to receive early retirement benefits if he or she has attained age 55. For any participant whose date of employment is after January 1, 1981, he or she must have completed five years of vesting service to receive early retirement benefits. The basic monthly benefit for early retirement is equal to the accrued benefit at the date of early retirement reduced by a life-expectancy factor, as defined by the Plan.

Benefits were frozen effective April 30, 2009. Prior to this date, the monthly retirement income benefit was calculated to be equal to one-twelfth of the following:

- 1% of Average Annual Compensation as of the date of retirement multiplied by Benefit Service (limited to 30 years), plus
- 0.65% of Average Annual Compensation in excess of the Participant's Covered Compensation as of the date of retirement multiplied by Benefit Service (limited to 30 years).

"Average Annual Compensation" means a participant's average Annual Compensation during the five consecutive years out of the ten calendar years immediately preceding retirement or termination during which such average is the greatest. "Annual Compensation" used to determine Average Annual Compensation is limited to the IRS compensation limits for the calendar year calculated.

For the Shenandoah Hourly Plan, the basic monthly benefit at the normal retirement date is equal to the number of full and fractional years of a participant's credited benefit service as of the date of retirement, up to a maximum of 30 years, multiplied by the benefit rate as shown below.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Benefit Payments (Continued)

<u>Date of Retirement</u>	<u>Benefit Rate</u>
February 1, 1990 through January 31, 1991	\$ 9.00
February 1, 1991 through January 31, 1992	9.50
February 1, 1992 through January 31, 1993	10.00
February 1, 1993 through January 31, 1994	10.50
February 1, 1994 through January 31, 1995	11.00
February 1, 1995 through January 31, 1996	12.00
February 1, 1996 through January 31, 1997	13.00
February 1, 1997 through January 31, 1998	14.00
February 1, 1998 through January 31, 1999	14.50
February 1, 1999 through January 31, 2000	15.00
February 1, 2000 through December 31, 2000	15.50
January 1, 2001 through December 31, 2001	16.00
January 1, 2002 through December 31, 2002	16.50
January 1, 2003 through December 31, 2004	17.00
January 1, 2005 through December 31, 2005	17.25
January 1, 2006 and Thereafter	17.50

For the Alliance Hourly Plan, basic monthly single life benefit for life at the normal retirement date is equal to the number of years of credited benefit service, up to a maximum of 45 years, multiplied by the benefit rate as shown below.

<u>Date of Retirement</u>	<u>Benefit Rate</u>
February 1, 2008 and Thereafter	\$ 18.25

The basic monthly benefit for early retirement or disability retirement is equal to the accrued normal retirement benefit reduced by a life-expectancy factor, as defined by the Plan. In the event of death, a married participant's spouse will receive a monthly life annuity equal to one-half of the monthly 50% qualified joint and survivor annuity.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Plan management determined liquidation of the Plan is imminent during 2024, when distributions under the plan of liquidation commenced. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements.

Under the liquidation basis of accounting, assets are stated at their estimated net realized cash value expected to be collected in settling or disposing of assets during the liquidation process and liabilities are stated at their anticipated settlement amounts. As of December 31, 2024, the Plan accrued costs of \$226,786 expected to be incurred, and accrued investment gains of \$114,412 expected to be recognized, through the end of its liquidation as there is a reasonable basis for estimation.

Use of Estimates

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

Valuation of Investments 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. Refer to Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date, and interest income is recorded on the accrual basis. Net appreciation (depreciation) in fair value of investments includes realized gains and losses on investments sold during the year, as well as any changes in the value of the investments held at the end of the year.

Benefits Paid to Participants

Benefit payments to participants are recorded upon distribution from the Plan.

Expenses

Certain administrative expenses are paid by the Company on behalf of the Plan. Expenses that are paid directly by the Company are excluded from these financial statements. Administrative expenses, if not paid by the Company, will be paid by the Plan. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by participants up to the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated participants and (b) present participants. The accumulated plan benefits for active employees were frozen April 30, 2009. Retirement and death benefits are based on either service rendered or service rendered and compensation earned prior to the benefit valuation date as specifically defined in the Plan documents or clearly implied by Plan provisions.

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

The information presented below is presented as of December 31, 2023 for the valuation date as of January 1, 2024. The one day difference does not cause a significant difference in the valuation had it been performed as of December 31, 2023.

The following significant assumptions used in the valuation are presented in the following table as of December 31:

	<u>2023</u>	<u>2022</u>
Discount Rate	4.85%	5.25%
Mortality Basis	Pri-2012 mortality tables, provided on a fully generational basis using the 2021 Social Security Administration longevity scale. A blue collar adjustment is used for hourly participants.	Pri-2012 mortality tables, provided on a fully generational basis using the 2021 Social Security Administration longevity scale. A blue collar adjustment is used for hourly participants.
Retirement Age	Percentage of employees retiring from employment range from 5% at age 55 to 100% at age 70	Percentage of employees retiring from employment range from 5% at age 55 to 100% at age 70

The January 1, 2024 present value of vested benefits was presented on a plan termination basis given the plan was amended to terminate via a standard termination effective October 31, 2023. The interest rate was changed from 5.25% as of January 1, 2023, an ongoing plan interest rate based on the Plan's expected return on asset assumption, to an effective interest rate of 4.85% as of January 1, 2024, a blend of plan termination assumptions including a blend of annuity purchase rates of 4.25%, 4.30% and 4.45% for actives, terminated vested and retired participants and November 2023 interest rates for lump sums.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 ACCUMULATED PLAN BENEFITS (CONTINUED)

The actuarial present value of accumulated Plan benefits as of December 31, 2023 is as follows:

Vested Benefits	
Participants Currently Receiving Payments	\$ 58,039,189
Other Participants	<u>22,995,394</u>
Total	<u>\$ 81,034,583</u>

The following summarizes the changes in the actuarial present value of accumulated Plan benefits for the years ended December 31, 2023:

Actuarial Present Value of Accumulated Plan Benefits - Beginning of Year	\$ 78,336,301
(Decrease) Increase During the Plan Year	
Attributable to:	
Benefits Paid	(5,691,743)
Annuity Purchase	
Change in Actuarial Assumptions	4,275,510
Net Benefits Accumulated, Including Actuarial Gains and Losses	149,356
Increase for Interest Due to Decrease in the Discount Period	<u>3,965,159</u>
Net Increase	<u>2,698,282</u>
Actuarial Present Value of Accumulated Plan Benefits - End of Year	<u>\$ 81,034,583</u>

As of December 31, 2024, all participants were settled through lump sum payouts or a purchase of annuity with Principal Financial Group with the exception of one participant who was deceased and whose estate was paid in January 2025

NOTE 4 INFORMATION PREPARED BY THE TRUSTEE AND CUSTODIANS

The plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The investments at fair value and interest receivable reported in the statements of net assets available for plan benefits, net investment income (loss) as reported in the statements of changes in net assets available for plan benefits, and all information presented in the supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, are certified by the Trustee and Custodians as being complete and accurate.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023 to the Form 5500:

	<u>2024</u>	<u>2023</u>
Net Assets Available for Benefits per Financial Statements	\$ 5,746,813	\$ 77,106,793
Premium Refund Receivable	(1,041,716)	-
Accrued Investment Income from Liquidation	(114,412)	-
Accrued Administrative Expense from Liquidation	226,786	-
Net Assets Available for Benefits per Form 5500	<u>\$ 4,817,471</u>	<u>\$ 77,106,793</u>

The following is a reconciliation of the net decrease for the year ended December 31, 2024, per the financial statements to the net loss reported in the 2024 Form 5500:

Net Decrease per Financial Statements	\$ (71,359,980)
Change in Premium Refund Receivable	(1,041,716)
Change in Accrued Investment Income	(114,412)
Change in Accrued Administrative Expense	226,786
Net Income (Loss) per Form 5500	<u>\$ (72,289,322)</u>

NOTE 6 FAIR VALUE MEASUREMENTS

Valuation techniques used to measure fair value use a hierarchy, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy 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.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

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

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

Cash and Cash Equivalents: Interest bearing cash valued at the closing account balances.

Common Stocks, U.S. Treasury Agency Bonds, and Exchange Traded Funds: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate Bonds: Valued at the closing trade price on the day of valuation based on information from third-party pricing services as obtained by the Trustee.

Mutual Funds: Mutual funds held by the Plan are open-end investments that are registered with the Securities and Exchange Commission. The open-end investment funds are valued at the daily closing price as reported by the registered investment company. These investment funds are required to publish their daily net asset value and to transact at that price. The open-end investment companies held by the Plan are deemed to be actively traded.

Group Annuity Contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (refer to Note 8).

Limited Partnerships/Hedge Funds: Market values for domestic and foreign securities are normally determined on the basis of valuations provided from independent pricing services and broker dealers. All fair value determinations use net asset value (NAV) as the practical expedient and are based on information reasonably available at the time the valuation is made and that the investment manager believes to be reliable.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no transfers between Levels 1, 2, and 3 during 2024 and 2023.

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

	2024			Total
	Level 1	Level 2	Level 3	
Cash and Cash Equivalents	\$ -	\$ 804,950	\$ -	\$ 804,950
Mutual Funds	33,461	-	-	33,461
Total Assets in the Fair Value Hierarchy	\$ 33,461	\$ 804,950	\$ -	838,411
Investments Measured at Net Asset Value				3,977,763
Total Investments at Fair Value				\$ 4,816,174

	2023			Total
	Level 1	Level 2	Level 3	
Cash and Cash Equivalents	\$ -	\$ 869,544	\$ -	\$ 869,544
Common Stocks	12,269	-	-	12,269
Corporate Bonds	51,571,894	709,657	-	52,281,551
Group Annuity Contract	-	-	550,122	550,122
Mutual Funds	977,728	-	-	977,728
U.S. Treasury Agency Bonds	17,543,180	-	-	17,543,180
Total Assets in the Fair Value Hierarchy	\$ 70,105,071	\$ 1,579,201	\$ 550,122	72,234,394
Investments Measured at Net Asset Value				4,248,695
Total Investments at Fair Value				\$ 76,483,089

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 7 FAIR VALUE OF INVESTMENTS THAT CALCULATE NET ASSET VALUE

The following table summarizes investments measured at fair value based on net asset value per share as of December 31, 2024 and 2023.

Type	Year Ended	Net Asset Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Limited Partnerships/ Hedge Funds	12/31/2024	\$ 3,954,831	\$ 1,530,080	Redeemable Upon Sale of Underlying Assets	None
Limited Partnerships/ Hedge Funds	12/31/2024	\$ 22,932	None	In Mandatory Redemption	N/A. Distribution Schedule Depends on Underlying Liquidity.
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 4,120,128	None	Redeemable Upon Sale of Underlying Assets	None
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 101,096	None	Quarterly	30 Days
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 27,471	None	In Mandatory Redemption	N/A. Distribution Schedule Depends on Underlying Liquidity.

The limited partnerships/hedge funds utilized in the Plan seek to generate positive cash flow in each quarter, while hedging out the negative impacts of such risks as rising interest rates, widening credit spreads, stock market declines and others. Through the selection and monitoring of investment funds, the Company seeks to achieve capital appreciation that is not disproportionately influenced by the performance of any single investment fund.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 8 GROUP ANNUITY CONTRACT WITH LINCOLN NATIONAL LIFE INSURANCE COMPANY

In 1955, the Plan entered into a group annuity contract with Lincoln National Life Insurance Company (Custodian). This contract was last amended in 1997. The Custodian maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The insurance company is obligated to pay the contract value no later than 60 days from the date the Plan provides notice to discontinue. The Custodian pays interest at guaranteed crediting rates that are determined annually. The group annuity contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date. The contract is directly between the Plan and Custodian. The repayment of principal and interest credited to the contract is a financial obligation of Custodian. Generally, there are not any events that could limit the ability of the plan to transact at contract value paid within 60 days or contract value paid over time.

	2024	2023
Average Yields:		
Based on Actual Earnings	3.00%	3.00%
Based on Interest Rate Credited to Participants	3.00%	3.00%

Effective July 10, 2024 the group annuity contract with Lincoln National Life Company was terminated with an insignificant adjustment to market value.

NOTE 9 RISKS AND UNCERTAINTIES

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

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

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 10 PLAN TERMINATION

The Plan was terminated effective October 31, 2023. As of the effective date of termination, all participants became fully vested and the net assets of the Plan were allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

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

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

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 11 INCOME TAX STATUS

The Plan has received a determination letter related to the plan termination from the Internal Revenue Service dated August 21, 2024, stating that the Plan is qualified, dependent on suggested amendments to certain language in the plan, under the Internal Revenue Code (IRC) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the relevant taxing authorities. The Plan had no uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 12 RELATED PARTY TRANSACTIONS

Certain Plan investments include shares of short term funds managed by a custodian or an affiliate of a custodian and an annuity contract managed by a custodian. These transactions qualify as party-in-interest with respect to the Plan. These transactions are covered by an exemption from the "prohibited transaction" provisions of ERISA and the Internal Revenue Code.

NOTE 13 ADJUSTED FUNDING TARGET ATTAINMENT PERCENTAGE (AFTAP)

The Plan's AFTAP as of January 1, 2024 was certified by the actuary for 2024 to be 110.98%. The Plan was not subject to any of the limitations under the Pension Protection Act of 2006 because its AFTAP was above 80%.

NOTE 14 SUBSEQUENT EVENTS

Subsequent events have been evaluated up to October 13, 2025, the date the financial statements were available to be issued.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Federated Hermes Government Obligations Fund	Cash & Cash Equivalent	\$ 144,777	\$ 144,777
	Cash	Cash and Cash Equivalents	11,018	11,018
	Federated Government Obligations Fund IS	Cash and Cash Equivalents	649,154	649,155
	Liquid Markets Fund LP	Limited Partnership/ Hedge Funds	246,658	22,932
	Blue Owl Real Estate	Limited Partnership/ Hedge Funds	1,874,908	1,703,147
	Vintage VIII Offshore SC	Limited Partnership/ Hedge Funds	1,518,379	2,251,684
*	Prudential Short Term	Cash & Equivalents	33,461	33,461
		Total	<u>\$ 4,478,355</u>	<u>\$ 4,816,174</u>

* A party-in-interest as detailed by ERISA.

** Investment relates to the group annuity contract.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, PART IV, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain (Loss)
<u>Category (i) - Single Transaction in Excess of 5% of Plan Assets</u>						
Morgan Stanley	Bank Deposit Program Class - Money Market	\$ 12,000,000	\$ -	\$ 12,000,000	\$ 12,000,000	\$ -
Morgan Stanley	Bank Deposit Program Class - Money Market	55,902,678	-	55,902,678	55,902,678	-
Morgan Stanley	MSILF Government Securities Portfolio Class - Money Market	35,952,441	-	35,982,441	35,982,441	-
Morgan Stanley	Morgan Stanley Bank Class - Mutual Fund	12,896,450	-	12,896,450	12,896,450	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	12,000,000	12,000,000	12,000,000	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	35,902,678	35,902,678	35,902,678	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	20,000,000	20,000,000	20,000,000	-
Morgan Stanley	MSILF Government Securities Portfolio Class - Money Market	-	35,982,441	35,982,441	35,982,441	-
Morgan Stanley	Morgan Stanley Bank Class - Mutual Fund	-	12,843,165	12,843,165	12,843,165	-

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, PART IV, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain (Loss)
<u>Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets</u>						
Morgan Stanley	Morgan Stanley Bank - Mutual Fund 197 Purchases	\$ 14,136,721	\$ -	\$ 14,136,721	\$ 14,136,721	\$ -
Morgan Stanley	Morgan Stanley Bank - Money Market 18 Purchases	4,392,923	-	4,392,923	4,392,923	-
Morgan Stanley	Morgan Stanley Bank - Mutual Fund 251 Sales	-	15,167,735	15,167,735	15,167,735	-
Morgan Stanley	Morgan Stanley Bank - Money Market 173 Sales	-	4,405,288	4,405,288	4,405,288	-
US Treasury Note/Bond	US Treasury Bond, 4.375 Due 10-31-24 5 Sales	-	7,567,803	7,496,511	7,567,803	71,292

Note: Columns (e) and (f) are not applicable.

There were no category (ii) or (iv) reportable transactions for the year ended December 31, 2024.



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**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES
PENSION PLAN**

**FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULES**

**YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023
(ONGOING)**



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**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
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INDEPENDENT AUDITORS' REPORT

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan
Lewisville, Texas

Report on the Audit of the Financial Statements

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

We have performed audits of the accompanying financial statements of Overhead Door Corporation Salaried Employees Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 (in liquidation) and 2023 (ongoing), and the related statements of changes in net assets available for 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 Overhead Door Corporation Salaried Employees Pension 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 qualified institutions 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 Audit 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 Audit of the Financial Statements section of our report. We are required to be independent of Overhead Door Corporation Salaried Employees Pension Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter

As discussed in Notes 1 and 2 of the financial statements, Plan management determined liquidation is imminent during 2024. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the ongoing basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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 Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Overhead Door Corporation Salaried Employees Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

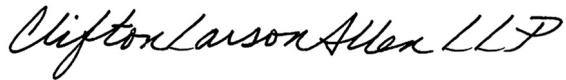
The supplemental schedules of assets (held at end of year) and reportable transactions as of and for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department 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.

Pension Plan Administrative Committee
Overhead Door Corporation Salaried Employees Pension Plan

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 its 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).



CliftonLarsonAllen LLP

Addison, Texas
October 13, 2025

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023 (ONGOING)**

	<u>(In Liquidation) 2024</u>	<u>(Ongoing) 2023</u>
ASSETS		
INVESTMENTS (at Fair Value)	\$ 4,816,174	\$ 76,483,089
RECEIVABLES		
Interest	1,297	623,704
Premium Refund Receivable	1,041,716	-
Total Receivables	<u>1,043,013</u>	<u>623,704</u>
ACCRUED INVESTMENT INCOME EXPECTED TO BE EARNED DURING LIQUIDATION	<u>114,412</u>	<u>-</u>
Total Assets	5,973,599	77,106,793
LIABILITIES		
ACCRUED ADMINISTRATIVE EXPENSES EXPECTED TO BE INCURRED DURING LIQUIDATION	<u>226,786</u>	<u>-</u>
NET ASSETS AVAILABLE FOR PLAN BENEFITS	<u><u>\$ 5,746,813</u></u>	<u><u>\$ 77,106,793</u></u>

See accompanying Notes to Financial Statements.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2024 (IN LIQUIDATION) AND 2023 (ONGOING)**

	(In Liquidation) 2024	(Ongoing) 2023
ADDITIONS:		
INVESTMENT INCOME (LOSS)		
Net Appreciation (Depreciation) in Fair Value of Investments	\$ (434,835)	\$ 2,366,634
Interest	1,777,563	1,015,125
Dividends	356,796	2,060,602
Total Investment Income (Loss)	<u>1,699,524</u>	<u>5,442,361</u>
COMPANY CONTRIBUTIONS	<u>5,520,000</u>	<u>-</u>
Total Additions	7,219,524	5,442,361
DEDUCTIONS:		
BENEFITS PAID TO PARTICIPANTS	17,777,948	5,688,303
BENEFITS PAID TO INSURANCE CARRIERS	59,730,812	-
ADMINISTRATIVE EXPENSES	<u>958,370</u>	<u>668,809</u>
Total Deductions	<u>78,467,130</u>	<u>6,357,112</u>
NET DECREASE BEFORE ADJUSTMENTS	(71,247,606)	(914,751)
ADJUSTMENTS TO THE LIQUIDATION BASIS	(112,374)	-
NET DECREASE	(71,359,980)	-
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	<u>77,106,793</u>	<u>78,021,544</u>
End of Year	<u><u>\$ 5,746,813</u></u>	<u><u>\$ 77,106,793</u></u>

See accompanying Notes to Financial Statements.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN

The following description of Overhead Door Corporation Salaried Employees Pension Plan (the Salaried Plan) provides only general information. Participants should refer to the Plan document, available from the Pension Plan Administrative Committee, for a more complete description of the Plan's provisions.

General

The Overhead Door Corporation Salaried Employees Pension Plan covers substantially all salaried employees eligible for participation prior to March 31, 2009 of Overhead Door Corporation (the Company), a wholly-owned subsidiary of Sanwa Holdings Corporation, by providing defined retirement and death benefits for those covered salaried employees. The Salaried Plan was frozen for future benefit accruals effective April 30, 2009. No new participants can be added after March 31, 2009. The Company continues to fund the Salaried Plan per the funding requirements for the accrued benefits earned by participants through April 30, 2009. These earned benefits continue to be paid out upon retirement in accordance with plan provisions. Effective December 31, 2011, the Hourly Rate Pension Plan of GMI Holding, Inc. for the Shenandoah, Virginia facility (the Shenandoah Hourly Plan) was merged into the Salaried Plan. Effective December 31, 2015, the Hourly Rate Pension Plan of GMI Holdings, Inc. for the Alliance, Ohio facility (the Alliance Hourly Plan) was merged into the Salaried Plan. These plans were frozen for future benefit accruals prior to the mergers. Together the merged plans are referred to as the "Plan."

Plan of Liquidation

Effective October 31, 2023 the Plan was terminated. The Company communicated its intent to terminate the Plan to affected participants in August 2023, with lump sum or annuity distribution options, and the Plan was amended to allow a temporary lump sum payment window starting July 1, 2024. The Plan received confirmation from the IRS dated August 21, 2024, that the termination of the Plan does not affect the qualification of the Plan for federal tax purposes. Effective July 10, 2024, the Plan purchased annuities through Lincoln National Life Insurance Company for certain participants currently receiving annuity payments for \$192,780. Effective November 28, 2024, the Plan purchased a nonparticipating single premium group annuity contract for \$59,538,032 with Principal Life Insurance to fund remaining benefit obligations. The Company contributed \$5,520,000 to fund distributions and the payment to the insurance carrier. As of December 31, 2024, the majority of the Plan's assets relate to limited partnerships that will be transferred in-kind to the Overhead Door Corporation Retirement Savings Plan. As of October 13, 2025, \$1,708,256 has been transferred to the Overhead Door Corporation Retirement Savings Plan. The Plan of liquidation is expected to be completed prior to December 31, 2025.

Plan Administration

The Plan is administered by a committee (the Pension Plan Administrative Committee) whose members are appointed by the governing body of the Company. Under the plan agreement, Matrix Trust Company (Matrix Trust or Trustee) serves as custodian over the majority of the Plan's investments. Prudential Bank & Trust Company, FSB, as plan record-keeper and custodian, provides administrative and participant level services to the Plan. On April 1, 2022, Empower Annuity Insurance Company of America, formerly known as Great-

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

West Life & Annuity Insurance Company, the parent company of Empower acquired the full-service retirement business of Prudential Financial, Inc. In connection with the transaction, Prudential Retirement Insurance and Annuity Company and Prudential Bank & Trust, FSB were acquired by Empower.

Lincoln National Life Insurance Company (Custodian) was a custodian of the Plan and held the insurance contract GA-00128, which was liquidated in July 2024. Graystone Consulting, a subsidiary of Morgan Stanley, serves as discretionary investment consultant under the Investment Advisors Act of 1940.

Eligibility and Vesting

Effective April 30, 2009, the Plan did not allow new participants to enter the Plan. Prior to April 30, 2009, a salaried employee automatically became participants in the Plan if he or she had attained the age of 21 and had been paid for 1,000 hours of service during a twelve consecutive month period beginning on the date of hire. Benefits were fully vested after five years of credited vesting service. A participant receives one year of credited vesting service for each calendar year in which he or she is paid for at least 1,000 hours. The eligibility requirements for benefits in the Salaried Plan are as follows for pre-merger participants:

Normal Retirement	Age 65
Early Retirement	Age 55 and Ten Years of Credited Vesting Service
Termination	Deferred or Lump-Sum Benefits with Five Years of Credited Vesting Service

Shenandoah Hourly Plan and the Alliance Hourly Plan, the facilities were shut down on June 29, 2012 and December 28, 2012, respectively. Prior to the shutdown, union employees automatically became a participant in the Plan if he or she had attained the age of 20½ and had been employed for at least six months. Full vesting of benefits results after five full years of credited vesting service. A participant receives one year of credited vesting service for each calendar year in which he or she is paid for at least 1,000 hours.

The eligibility requirements for benefits in the Shenandoah Hourly Plan and the Alliance Hourly Plan are as follows:

Normal Retirement	Age 65
Early Retirement	Age 55 and Ten Years of Credited Vesting Service
Disability Retirement	After Ten Years of Credited Vesting Service
Termination	Deferred or Lump-Sum Benefits with Five Years of Credited Vesting Service

Effective as of October 31, 2023, each participant who is affected by the Plan's Termination shall be fully 100% Vested.

Funding Policy

The funding policy of the Company is to contribute such amounts as are necessary for purposes of meeting or exceeding the minimum funding standards of ERISA on an

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

actuarially determined basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. The Company uses the unit credit actuarial cost method.

Contributions to the Plan by the Company are generally paid on or before the extended due date of the federal income tax return of the Company, which is the October 15th immediately following the end of the plan year. The Plan has met the minimum funding requirements of ERISA for the plan years ended December 31, 2024 and 2023.

Benefit Payments

The Plan provides for retirement and death benefits to be paid monthly to eligible participants and/or their beneficiaries. Normal retirement benefits commence at age 65 and are based on actuarial calculations.

A participant may elect to receive early retirement benefits if he or she has attained age 55. For any participant whose date of employment is after January 1, 1981, he or she must have completed five years of vesting service to receive early retirement benefits. The basic monthly benefit for early retirement is equal to the accrued benefit at the date of early retirement reduced by a life-expectancy factor, as defined by the Plan.

Benefits were frozen effective April 30, 2009. Prior to this date, the monthly retirement income benefit was calculated to be equal to one-twelfth of the following:

- 1% of Average Annual Compensation as of the date of retirement multiplied by Benefit Service (limited to 30 years), plus
- 0.65% of Average Annual Compensation in excess of the Participant's Covered Compensation as of the date of retirement multiplied by Benefit Service (limited to 30 years).

"Average Annual Compensation" means a participant's average Annual Compensation during the five consecutive years out of the ten calendar years immediately preceding retirement or termination during which such average is the greatest. "Annual Compensation" used to determine Average Annual Compensation is limited to the IRS compensation limits for the calendar year calculated.

For the Shenandoah Hourly Plan, the basic monthly benefit at the normal retirement date is equal to the number of full and fractional years of a participant's credited benefit service as of the date of retirement, up to a maximum of 30 years, multiplied by the benefit rate as shown below.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Benefit Payments (Continued)

<u>Date of Retirement</u>	<u>Benefit Rate</u>
February 1, 1990 through January 31, 1991	\$ 9.00
February 1, 1991 through January 31, 1992	9.50
February 1, 1992 through January 31, 1993	10.00
February 1, 1993 through January 31, 1994	10.50
February 1, 1994 through January 31, 1995	11.00
February 1, 1995 through January 31, 1996	12.00
February 1, 1996 through January 31, 1997	13.00
February 1, 1997 through January 31, 1998	14.00
February 1, 1998 through January 31, 1999	14.50
February 1, 1999 through January 31, 2000	15.00
February 1, 2000 through December 31, 2000	15.50
January 1, 2001 through December 31, 2001	16.00
January 1, 2002 through December 31, 2002	16.50
January 1, 2003 through December 31, 2004	17.00
January 1, 2005 through December 31, 2005	17.25
January 1, 2006 and Thereafter	17.50

For the Alliance Hourly Plan, basic monthly single life benefit for life at the normal retirement date is equal to the number of years of credited benefit service, up to a maximum of 45 years, multiplied by the benefit rate as shown below.

<u>Date of Retirement</u>	<u>Benefit Rate</u>
February 1, 2008 and Thereafter	\$ 18.25

The basic monthly benefit for early retirement or disability retirement is equal to the accrued normal retirement benefit reduced by a life-expectancy factor, as defined by the Plan. In the event of death, a married participant's spouse will receive a monthly life annuity equal to one-half of the monthly 50% qualified joint and survivor annuity.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

Plan management determined liquidation of the Plan is imminent during 2024, when distributions under the plan of liquidation commenced. In accordance with accounting principles generally accepted in the United States of America, the Plan has changed its basis of accounting from the going concern basis used in presenting the 2023 financial statements to the liquidation basis used in presenting the 2024 financial statements.

Under the liquidation basis of accounting, assets are stated at their estimated net realized cash value expected to be collected in settling or disposing of assets during the liquidation process and liabilities are stated at their anticipated settlement amounts. As of December 31, 2024, the Plan accrued costs of \$226,786 expected to be incurred, and accrued investment gains of \$114,412 expected to be recognized, through the end of its liquidation as there is a reasonable basis for estimation.

Use of Estimates

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

Valuation of Investments 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. Refer to Note 5 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date, and interest income is recorded on the accrual basis. Net appreciation (depreciation) in fair value of investments includes realized gains and losses on investments sold during the year, as well as any changes in the value of the investments held at the end of the year.

Benefits Paid to Participants

Benefit payments to participants are recorded upon distribution from the Plan.

Expenses

Certain administrative expenses are paid by the Company on behalf of the Plan. Expenses that are paid directly by the Company are excluded from these financial statements. Administrative expenses, if not paid by the Company, will be paid by the Plan. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by participants up to the valuation date. Accumulated Plan benefits include benefits expected to be paid to (a) retired or terminated participants and (b) present participants. The accumulated plan benefits for active employees were frozen April 30, 2009. Retirement and death benefits are based on either service rendered or service rendered and compensation earned prior to the benefit valuation date as specifically defined in the Plan documents or clearly implied by Plan provisions.

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

The information presented below is presented as of December 31, 2023 for the valuation date as of January 1, 2024. The one day difference does not cause a significant difference in the valuation had it been performed as of December 31, 2023.

The following significant assumptions used in the valuation are presented in the following table as of December 31:

	<u>2023</u>	<u>2022</u>
Discount Rate	4.85%	5.25%
Mortality Basis	Pri-2012 mortality tables, provided on a fully generational basis using the 2021 Social Security Administration longevity scale. A blue collar adjustment is used for hourly participants.	Pri-2012 mortality tables, provided on a fully generational basis using the 2021 Social Security Administration longevity scale. A blue collar adjustment is used for hourly participants.
Retirement Age	Percentage of employees retiring from employment range from 5% at age 55 to 100% at age 70	Percentage of employees retiring from employment range from 5% at age 55 to 100% at age 70

The January 1, 2024 present value of vested benefits was presented on a plan termination basis given the plan was amended to terminate via a standard termination effective October 31, 2023. The interest rate was changed from 5.25% as of January 1, 2023, an ongoing plan interest rate based on the Plan's expected return on asset assumption, to an effective interest rate of 4.85% as of January 1, 2024, a blend of plan termination assumptions including a blend of annuity purchase rates of 4.25%, 4.30% and 4.45% for actives, terminated vested and retired participants and November 2023 interest rates for lump sums.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 3 ACCUMULATED PLAN BENEFITS (CONTINUED)

The actuarial present value of accumulated Plan benefits as of December 31, 2023 is as follows:

Vested Benefits	
Participants Currently Receiving Payments	\$ 58,039,189
Other Participants	<u>22,995,394</u>
Total	<u>\$ 81,034,583</u>

The following summarizes the changes in the actuarial present value of accumulated Plan benefits for the years ended December 31, 2023:

Actuarial Present Value of Accumulated Plan Benefits - Beginning of Year	\$ 78,336,301
(Decrease) Increase During the Plan Year	
Attributable to:	
Benefits Paid	(5,691,743)
Annuity Purchase	
Change in Actuarial Assumptions	4,275,510
Net Benefits Accumulated, Including Actuarial Gains and Losses	149,356
Increase for Interest Due to Decrease in the Discount Period	<u>3,965,159</u>
Net Increase	<u>2,698,282</u>
Actuarial Present Value of Accumulated Plan Benefits - End of Year	<u>\$ 81,034,583</u>

As of December 31, 2024, all participants were settled through lump sum payouts or a purchase of annuity with Principal Financial Group with the exception of one participant who was deceased and whose estate was paid in January 2025

NOTE 4 INFORMATION PREPARED BY THE TRUSTEE AND CUSTODIANS

The plan administrator elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The investments at fair value and interest receivable reported in the statements of net assets available for plan benefits, net investment income (loss) as reported in the statements of changes in net assets available for plan benefits, and all information presented in the supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions, are certified by the Trustee and Custodians as being complete and accurate.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 5 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2024 and 2023 to the Form 5500:

	2024	2023
Net Assets Available for Benefits per Financial Statements	\$ 5,746,813	\$ 77,106,793
Premium Refund Receivable	(1,041,716)	-
Accrued Investment Income from Liquidation	(114,412)	-
Accrued Administrative Expense from Liquidation	226,786	-
Net Assets Available for Benefits per Form 5500	\$ 4,817,471	\$ 77,106,793

The following is a reconciliation of the net decrease for the year ended December 31, 2024, per the financial statements to the net loss reported in the 2024 Form 5500:

Net Decrease per Financial Statements	\$ (71,359,980)
Change in Premium Refund Receivable	(1,041,716)
Change in Accrued Investment Income	(114,412)
Change in Accrued Administrative Expense	226,786
Net Income (Loss) per Form 5500	\$ (72,289,322)

NOTE 6 FAIR VALUE MEASUREMENTS

Valuation techniques used to measure fair value use a hierarchy, which gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy 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.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

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

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

Cash and Cash Equivalents: Interest bearing cash valued at the closing account balances.

Common Stocks, U.S. Treasury Agency Bonds, and Exchange Traded Funds: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate Bonds: Valued at the closing trade price on the day of valuation based on information from third-party pricing services as obtained by the Trustee.

Mutual Funds: Mutual funds held by the Plan are open-end investments that are registered with the Securities and Exchange Commission. The open-end investment funds are valued at the daily closing price as reported by the registered investment company. These investment funds are required to publish their daily net asset value and to transact at that price. The open-end investment companies held by the Plan are deemed to be actively traded.

Group Annuity Contract: Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit-worthiness of the issuer (refer to Note 8).

Limited Partnerships/Hedge Funds: Market values for domestic and foreign securities are normally determined on the basis of valuations provided from independent pricing services and broker dealers. All fair value determinations use net asset value (NAV) as the practical expedient and are based on information reasonably available at the time the valuation is made and that the investment manager believes to be reliable.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no transfers between Levels 1, 2, and 3 during 2024 and 2023.

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

	2024			Total
	Level 1	Level 2	Level 3	
Cash and Cash Equivalents	\$ -	\$ 804,950	\$ -	\$ 804,950
Mutual Funds	33,461	-	-	33,461
Total Assets in the Fair Value Hierarchy	\$ 33,461	\$ 804,950	\$ -	838,411
Investments Measured at Net Asset Value				3,977,763
Total Investments at Fair Value				\$ 4,816,174

	2023			Total
	Level 1	Level 2	Level 3	
Cash and Cash Equivalents	\$ -	\$ 869,544	\$ -	\$ 869,544
Common Stocks	12,269	-	-	12,269
Corporate Bonds	51,571,894	709,657	-	52,281,551
Group Annuity Contract	-	-	550,122	550,122
Mutual Funds	977,728	-	-	977,728
U.S. Treasury Agency Bonds	17,543,180	-	-	17,543,180
Total Assets in the Fair Value Hierarchy	\$ 70,105,071	\$ 1,579,201	\$ 550,122	72,234,394
Investments Measured at Net Asset Value				4,248,695
Total Investments at Fair Value				\$ 76,483,089

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 7 FAIR VALUE OF INVESTMENTS THAT CALCULATE NET ASSET VALUE

The following table summarizes investments measured at fair value based on net asset value per share as of December 31, 2024 and 2023.

Type	Year Ended	Net Asset Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Limited Partnerships/ Hedge Funds	12/31/2024	\$ 3,954,831	\$ 1,530,080	Redeemable Upon Sale of Underlying Assets	None
Limited Partnerships/ Hedge Funds	12/31/2024	\$ 22,932	None	In Mandatory Redemption	N/A. Distribution Schedule Depends on Underlying Liquidity.
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 4,120,128	None	Redeemable Upon Sale of Underlying Assets	None
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 101,096	None	Quarterly	30 Days
Limited Partnerships/ Hedge Funds	12/31/2023	\$ 27,471	None	In Mandatory Redemption	N/A. Distribution Schedule Depends on Underlying Liquidity.

The limited partnerships/hedge funds utilized in the Plan seek to generate positive cash flow in each quarter, while hedging out the negative impacts of such risks as rising interest rates, widening credit spreads, stock market declines and others. Through the selection and monitoring of investment funds, the Company seeks to achieve capital appreciation that is not disproportionately influenced by the performance of any single investment fund.

**OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

NOTE 8 GROUP ANNUITY CONTRACT WITH LINCOLN NATIONAL LIFE INSURANCE COMPANY

In 1955, the Plan entered into a group annuity contract with Lincoln National Life Insurance Company (Custodian). This contract was last amended in 1997. The Custodian maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The group annuity contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

The insurance company is obligated to pay the contract value no later than 60 days from the date the Plan provides notice to discontinue. The Custodian pays interest at guaranteed crediting rates that are determined annually. The group annuity contract does not permit the insurance company to terminate the agreement prior to the scheduled maturity date. The contract is directly between the Plan and Custodian. The repayment of principal and interest credited to the contract is a financial obligation of Custodian. Generally, there are not any events that could limit the ability of the plan to transact at contract value paid within 60 days or contract value paid over time.

	2024	2023
Average Yields:		
Based on Actual Earnings	3.00%	3.00%
Based on Interest Rate Credited to Participants	3.00%	3.00%

Effective July 10, 2024 the group annuity contract with Lincoln National Life Company was terminated with an insignificant adjustment to market value.

NOTE 9 RISKS AND UNCERTAINTIES

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

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

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 10 PLAN TERMINATION

The Plan was terminated effective October 31, 2023. As of the effective date of termination, all participants became fully vested and the net assets of the Plan were allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

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

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

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023

NOTE 11 INCOME TAX STATUS

The Plan has received a determination letter related to the plan termination from the Internal Revenue Service dated August 21, 2024, stating that the Plan is qualified, dependent on suggested amendments to certain language in the plan, under the Internal Revenue Code (IRC) and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the relevant taxing authorities. The Plan had no uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE 12 RELATED PARTY TRANSACTIONS

Certain Plan investments include shares of short term funds managed by a custodian or an affiliate of a custodian and an annuity contract managed by a custodian. These transactions qualify as party-in-interest with respect to the Plan. These transactions are covered by an exemption from the "prohibited transaction" provisions of ERISA and the Internal Revenue Code.

NOTE 13 ADJUSTED FUNDING TARGET ATTAINMENT PERCENTAGE (AFTAP)

The Plan's AFTAP as of January 1, 2024 was certified by the actuary for 2024 to be 110.98%. The Plan was not subject to any of the limitations under the Pension Protection Act of 2006 because its AFTAP was above 80%.

NOTE 14 SUBSEQUENT EVENTS

Subsequent events have been evaluated up to October 13, 2025, the date the financial statements were available to be issued.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
	Federated Hermes Government Obligations Fund	Cash & Cash Equivalent	\$ 144,777	\$ 144,777
	Cash	Cash and Cash Equivalents	11,018	11,018
	Federated Government Obligations Fund IS	Cash and Cash Equivalents	649,154	649,155
	Liquid Markets Fund LP	Limited Partnership/ Hedge Funds	246,658	22,932
	Blue Owl Real Estate	Limited Partnership/ Hedge Funds	1,874,908	1,703,147
	Vintage VIII Offshore SC	Limited Partnership/ Hedge Funds	1,518,379	2,251,684
*	Prudential Short Term	Cash & Equivalents	33,461	33,461
		Total	<u>\$ 4,478,355</u>	<u>\$ 4,816,174</u>

* A party-in-interest as detailed by ERISA.

** Investment relates to the group annuity contract.

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, PART IV, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain (Loss)
<u>Category (i) - Single Transaction in Excess of 5% of Plan Assets</u>						
Morgan Stanley	Bank Deposit Program Class - Money Market	\$ 12,000,000	\$ -	\$ 12,000,000	\$ 12,000,000	\$ -
Morgan Stanley	Bank Deposit Program Class - Money Market	55,902,678	-	55,902,678	55,902,678	-
Morgan Stanley	MSILF Government Securities Portfolio Class - Money Market	35,952,441	-	35,982,441	35,982,441	-
Morgan Stanley	Morgan Stanley Bank Class - Mutual Fund	12,896,450	-	12,896,450	12,896,450	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	12,000,000	12,000,000	12,000,000	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	35,902,678	35,902,678	35,902,678	-
Morgan Stanley	Bank Deposit Program Class - Money Market	-	20,000,000	20,000,000	20,000,000	-
Morgan Stanley	MSILF Government Securities Portfolio Class - Money Market	-	35,982,441	35,982,441	35,982,441	-
Morgan Stanley	Morgan Stanley Bank Class - Mutual Fund	-	12,843,165	12,843,165	12,843,165	-

OVERHEAD DOOR CORPORATION SALARIED EMPLOYEES PENSION PLAN
E.I.N. 35-0564120 PLAN NO. 001
SCHEDULE H, PART IV, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value	Net Gain (Loss)
<u>Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets</u>						
Morgan Stanley	Morgan Stanley Bank - Mutual Fund 197 Purchases	\$ 14,136,721	\$ -	\$ 14,136,721	\$ 14,136,721	\$ -
Morgan Stanley	Morgan Stanley Bank - Money Market 18 Purchases	4,392,923	-	4,392,923	4,392,923	-
Morgan Stanley	Morgan Stanley Bank - Mutual Fund 251 Sales	-	15,167,735	15,167,735	15,167,735	-
Morgan Stanley	Morgan Stanley Bank - Money Market 173 Sales	-	4,405,288	4,405,288	4,405,288	-
US Treasury Note/Bond	US Treasury Bond, 4.375 Due 10-31-24 5 Sales	-	7,567,803	7,496,511	7,567,803	71,292

Note: Columns (e) and (f) are not applicable.

There were no category (ii) or (iv) reportable transactions for the year ended December 31, 2024.



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