

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: SIVYER STEEL CORPORATION DISABILITY, AD&D & LIFE INSURANCE PLAN FOR HOURLY EMPLOYEES
1b Three-digit plan number (PN): 501
1c Effective date of plan: 03/01/1988
2a Plan sponsor's name (employer, if for a single-employer plan): SIVYER STEEL CASTINGS LLC
2b Employer Identification Number (EIN): 83-0879341
2c Plan Sponsor's telephone number: 563-355-1811
2d Business code (see instructions): 331110

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, Date, and Name. Rows include plan administrator, employer/plan sponsor, and DFE.

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

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|   |  |    |
|---|--|----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor  | <b>3b</b> Administrator's EIN              |    |
|   | <b>3c</b> Administrator's telephone number |    |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name  | <b>4b</b> EIN                              |    |
|   | <b>4d</b> PN                               |    |
| <b>5</b> Total number of participants at the beginning of the plan year   | <b>5</b>                                   | 12 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b>                               | 12 |
|   | <b>6a(2)</b>                               | 0  |
|   | <b>6b</b>                                  |    |
|   | <b>6c</b>                                  |    |
|   | <b>6d</b>                                  | 0  |
|   | <b>6e</b>                                  |    |
|   | <b>6f</b>                                  |    |
|   | <b>6g(1)</b>                               |    |
| <b>6g(2)</b>  |  |    |
| <b>6h</b>   |  |    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....  | <b>7</b>                                   |    |

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

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:  
4B 4F 4L 4R

|   |   |
|---|---|
| <b>9a</b> Plan funding arrangement (check all that apply)               | <b>9b</b> 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 type="checkbox"/> Trust                                      | (3) <input type="checkbox"/> Trust                                      |
| (4) <input type="checkbox"/> General assets of the sponsor              | (4) <input type="checkbox"/> General assets of the sponsor              |

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

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

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

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**Form 5500**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Annual Return/Report of Employee Benefit Plan**

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

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

OMB Nos. 1210 - 0110  
1210 - 0089

**2024**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

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

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

**Part II Basic Plan Information** - enter all requested information

|  |   |
|--|---|
| <b>1a</b> Name of plan<br><b>SIVYER STEEL CORPORATION<br/>         DISABILITY, AD&amp;D &amp; LIFE INSURANCE<br/>         PLAN FOR HOURLY EMPLOYEES</b>  | <b>1b</b> Three-digit plan number (PN) ▶ <b>501</b>   |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><b>SIVYER STEEL CASTINGS LLC</b><br><br><b>225 SOUTH 33RD STREET</b><br><br><b>BETTENDORF IA 52722-6403</b> | <b>1c</b> Effective date of plan<br><b>03/01/1988</b><br><br><b>2b</b> Employer Identification Number (EIN)<br><b>83-0879341</b><br><br><b>2c</b> Plan Sponsor's telephone number<br><b>(563) 355-1811</b><br><br><b>2d</b> Business code (see instructions)<br><b>331110</b> |

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

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

|                      |   |             |  |
|----------------------|---|-------------|--|
| <b>SIGN<br/>HERE</b> | <i>Joel Lorentzen</i>                     | 10/14/2025  | <b>JOEL LORENTZEN</b>  |
|                      | <b>Signature of plan administrator</b>    | <b>Date</b> | Enter name of individual signing as plan administrator       |
| <b>SIGN<br/>HERE</b> | <i>Joel Lorentzen</i>                     | 10/14/2025  | <b>JOEL LORENTZEN</b>  |
|                      | <b>Signature of employer/plan sponsor</b> | <b>Date</b> | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN<br/>HERE</b> |   |             |  |
|                      | <b>Signature of DFE</b>                   | <b>Date</b> | Enter name of individual signing as DFE                      |

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

Form 5500 (2024)  
v. 240311

|  |  |
|--|--|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | <b>3b</b> Administrator's EIN              |
|  | <b>3c</b> Administrator's telephone number |
|  |  |

|  |                               |
|--|-------------------------------|
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name | <b>4b</b> EIN<br><b>4d</b> PN |
|--|-------------------------------|

|  |              |    |
|--|--------------|----|
| <b>5</b> Total number of participants at the beginning of the plan year  | <b>5</b>     | 12 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). |              |    |
| <b>a (1)</b> Total number of active participants at the beginning of the plan year .....   | <b>6a(1)</b> | 12 |
| <b>a (2)</b> Total number of active participants at the end of the plan year .....   | <b>6a(2)</b> | 0  |
| <b>b</b> Retired or separated participants receiving benefits .....  | <b>6b</b>    |    |
| <b>c</b> Other retired or separated participants entitled to future benefits .....   | <b>6c</b>    |    |
| <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....  | <b>6d</b>    | 0  |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....   | <b>6e</b>    |    |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....  | <b>6f</b>    |    |
| <b>g (1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....  | <b>6g(1)</b> |    |
| <b>(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....  | <b>6g(2)</b> |    |
| <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....   | <b>6h</b>    |    |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....   | <b>7</b>     |    |

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

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:  
**4B 4F 4L 4R**

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

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

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

**Service Provider Affidavit**

I certify that I have been specifically authorized in writing by the plan administrator/employer, as applicable, to enter my EFAST2 PIN on this return/report in order to electronically submit this return/report. I further certify that: (1) I will retain a copy of the administrator's/employer's specific written authorization in my records; (2) I have attached to this electronic filing, in addition to any other required schedules or attachments, a true and correct PDF copy of the first two pages of the completed Form 5500 or Form 5500-SF return/report bearing the manual signature of the plan administrator/employer under penalty of perjury; (3) I advised the plan administrator/employer that by selecting this electronic signature option the PDF image of that manual signature will be included with the rest of the return/report posted by the Department of Labor (DOL) on the Internet for public disclosure; and (4) I will communicate to the plan administrator/employer any inquiries and information that I receive from EFAST2, DOL, IRS or PBGC regarding this annual return/report.

\_\_\_\_\_  
Signature of service provider (optional)

\_\_\_\_\_  
Date

SCOTT SYRJALA  
Enter name of individual signing as service provider

# SIGNATURE CERTIFICATE



## REFERENCE NUMBER

87292961-EF05-4BD0-B2E9-0158012EBD1C

### TRANSACTION DETAILS

**Reference Number**  
87292961-EF05-4BD0-B2E9-0158012EBD1C

**Transaction Type**  
Signature Request

**Sent At**  
10/14/2025 02:41:17 PM CDT

**Executed At**  
10/14/2025 02:47:14 PM CDT

**Identity Method**  
email

**Distribution Method**  
email

**Signed Checksum**  
05e9f37cba1bf0866e05ebd08fd99d9eb42b88a1b88dfa5b0038069e8698

**Signer Sequencing**  
Disabled

**Document Passcode**  
Disabled

### DOCUMENT DETAILS

**Document Name**  
2024 Sivyer Steel Castings 5500 Disability ADD Life 5500 - UNSIGNED

**Filename**  
2024\_Sivyer\_Steel\_Castings\_5500\_Disability\_ADD\_Life\_5500\_-\_UNSIGNED.pdf

**Pages**  
4 pages

**Content Type**  
application/pdf

**File Size**  
132 KB

**Original Checksum**  
83bed0cdc1c5fde97e8069610451e708885274cb51aa96b73de5834eebf798e4

## SIGNERS

| SIGNER                                  | E-SIGNATURE  | EVENTS   |
|---|--|--|
| <b>Name</b><br>Joel Lorentzen           | <b>Status</b><br>signed  | <b>Viewed At</b><br>10/14/2025 02:46:39 PM CDT                 |
| <b>Email</b><br>joellorentzen@yahoo.com | <b>Multi-factor Digital Fingerprint Checksum</b><br>4f53cda18c2baa0c0354bb5f9a3ecbe5ed12ab4d8e11ba873c2f11161202b945 | <b>Identity Authenticated At</b><br>10/14/2025 02:47:14 PM CDT |
| <b>Components</b><br>4                  | <b>IP Address</b><br>173.30.83.141   | <b>Signed At</b><br>10/14/2025 02:47:14 PM CDT                 |
|   | <b>Device</b><br>Microsoft Edge via iOS  |  |
|   | <b>Typed Signature</b><br>   |  |
|   | <b>Signature Reference ID</b><br>05BCAE02  |  |
|   | <b>Typed Signature</b><br>   |  |
|   | <b>Signature Reference ID</b><br>3AC0B96B  |  |

## AUDITS

| TIMESTAMP                  | AUDIT   |
|----------------------------|---|
| 10/14/2025 02:41:17 PM CDT | Chris Cox (ccox@vrakascpas.com) created document '2024_Sivyer_Steel_Castings_5500_Disability_ADD_Life_5500_-_UNSIGNED.pdf' on Chrome via Windows from 108.250.73.178. |
| 10/14/2025 02:41:18 PM CDT | Joel Lorentzen (joellorentzen@yahoo.com) was emailed a link to sign.  |
| 10/14/2025 02:46:39 PM CDT | Joel Lorentzen (joellorentzen@yahoo.com) viewed the document on Microsoft Edge via iOS from 173.30.83.141.  |
| 10/14/2025 02:47:14 PM CDT | Joel Lorentzen (joellorentzen@yahoo.com) authenticated via email on Microsoft Edge via iOS from 173.30.83.141.  |
| 10/14/2025 02:47:14 PM CDT | Joel Lorentzen (joellorentzen@yahoo.com) signed the document on Microsoft Edge via iOS from 173.30.83.141.  |