

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... C If the plan is a collectively-bargained plan, check here... [X] D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program... 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 FAURECIA EXHAUST SYSTEMS, INC. UAW AND SALARIED PENSION PLAN
1b Three-digit plan number (PN) 024
1c Effective date of plan 01/01/1951
2a Plan sponsor's name (employer, if for a single-employer plan) FAURECIA EXHAUST SYSTEMS, INC.
2b Employer Identification Number (EIN) 23-2521512
2c Plan Sponsor's telephone number 248-484-3339
2d Business code (see instructions) 336300

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	752
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)	15
	6a(2)	15
	6b	479
	6c	50
	6d	544
	6e	170
	6f	714
	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:
1B 1H 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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>1</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

<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 FAURECIA EXHAUST SYSTEMS, INC. UAW AND SALARIED PENSION PLAN</p>	<p>B Three-digit plan number (PN) ▶ 024</p>	
<p>C Plan sponsor's name as shown on line 2a of Form 5500 FAURECIA EXHAUST SYSTEMS, INC.</p>	<p>D Employer Identification Number (EIN) 23-2521512</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
EMPOWER ANNUITY INSURANCE COMPANY

(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
06-1050034	93629	556169-E4	714	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	

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

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	(c) Amount	(d) Purpose	

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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	23288924

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. Specify nature of costs ▶	6d	

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** 0

c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	

(6) Total additions **7c(6)** 0

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 0

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	

(5) Total deductions **7e(5)** 0

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

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

A Name of plan <u>FAURECIA EXHAUST SYSTEMS, INC. UAW AND SALARIED PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>024</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>FAURECIA EXHAUST SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>23-2521512</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>25560401</u>
	b Actuarial value	2b	<u>27062746</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>671</u>	<u>21959541</u>
	b For terminated vested participants	<u>66</u>	<u>1617841</u>
	c For active participants	<u>15</u>	<u>354179</u>
	d Total	<u>752</u>	<u>23931561</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>4.96 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>267000</u>
	c Target normal cost	6c	<u>267000</u>

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

SIGN HERE		<u>09/05/2025</u>
	Signature of actuary	Date
	<u>THERESA E. LONG</u>	<u>23-05758</u>
	Type or print name of actuary	Most recent enrollment number
	<u>AON CONSULTING, INC.</u>	<u>614-825-9412</u>
	Firm name	Telephone number (including area code)
	<u>MSC# 17852, AON, PO BOX 7505 FORT WASHINGTON, PA 19034</u>	
	Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>11.39</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>0.00</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	112.35 %
15	Adjusted funding target attainment percentage	15	112.35 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	110.50 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	267000	
b Excess assets, if applicable, but not greater than line 31a	31b	267000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b		
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021
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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 FAURECIA EXHAUST SYSTEMS, INC. UAW AND SALARIED PENSION PLAN	B Three-digit plan number (PN) ▶	024
C Plan sponsor's name as shown on line 2a of Form 5500 FAURECIA EXHAUST SYSTEMS, INC.	D Employer Identification Number (EIN) 23-2521512	

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

EMPOWER ANNUITY INSURANCE COMPANY

06-1050034

(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)

EMPOWER ANNUITY INSURANCE COMPANY

06-1050034

(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?
13 15 37 50 64	NONE	167067	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

PLANTE AND MORAN PLLC

33-1498605

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	29200	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)

AON INVESTMENTS USA INC

200 EAST RANDOLPH ST
CHICAGO, IL 60601

(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?
	NONE	18600	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

AON CONSULTING INC DBA HEWITT ASSOC

22-2232264

(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?
	NONE	18600	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

(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

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

a Name: PLANTE & MORAN, PLLC	b EIN: 38-1357951
c Position: AUDIT	
d Address: 4444 W BRISTOL ROAD FLINT, MI 48507	e Telephone: 810-767-5350

Explanation: DUE TO MERGER A NEW EIN WAS ISSUED

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 D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan 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.	OMB No. 1210-0110 <hr/> 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>FAURECIA EXHAUST SYSTEMS, INC. UAW AND SALARIED PENSION PLAN</u>	B Three-digit plan number (PN)	<u>024</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>FAURECIA EXHAUST SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>23-2521512</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL CAP VALUE/KENNEDY CAPIT</u>				
b Name of sponsor of entity listed in (a): <u>EMPOWER ANNUITY INSURANCE COMPANY</u>				
c EIN-PN <u>06-1050034-257</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CORE BOND / PGIM FUND</u>				
b Name of sponsor of entity listed in (a): <u>EMPOWER ANNUITY INSURANCE COMPANY</u>				
c EIN-PN <u>06-1050034-150</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>9992140</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CORE PLUS BOND / REAMS FUND</u>				
b Name of sponsor of entity listed in (a): <u>EMPOWER ANNUITY INSURANCE COMPANY</u>				
c EIN-PN <u>06-1050034-040</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>9990900</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRUDENTIAL SHORT-TERM</u>				
b Name of sponsor of entity listed in (a): <u>EMPOWER ANNUITY INSURANCE COMPANY</u>				
c EIN-PN <u>06-1050034-041</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>3305884</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL CAP GROWTH/EMERALD</u>				
b Name of sponsor of entity listed in (a): <u>EMPOWER ANNUITY INSURANCE COMPANY</u>				
c EIN-PN <u>06-1050034-540</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP GROWTH/ARTISAN PARTNER</u>				
b Name of sponsor of entity listed in (a): <u>EMPOWER ANNUITY INSURANCE COMPANY</u>				
c EIN-PN <u>06-1050034-185</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP VALUE/ROBECO FUND</u>				
b Name of sponsor of entity listed in (a): <u>EMPOWER ANNUITY INSURANCE COMPANY</u>				
c EIN-PN <u>06-1050034-440</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	<u>0</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL BLEND/WELLINGTON

b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY

c EIN-PN 06-1050034-349	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP VALUE/WELLINGTON

b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY

c EIN-PN 06-1050034-184	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: REAL ESTATE/COHEN&STEERS FUND

b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY

c EIN-PN 06-1050034-305	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE: LARGECAPGROWTH / MFS FUND

b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY

c EIN-PN 06-1050034-350	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	
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**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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

A Name of plan <u>FAURECIA EXHAUST SYSTEMS, INC. UAW AND SALARIED PENSION PLAN</u>		B Three-digit plan number (PN) ▶	<u>024</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FAURECIA EXHAUST SYSTEMS, INC.</u>		D Employer Identification Number (EIN) <u>23-2521512</u>	

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.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(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)	<u>19915741</u>	<u>23288924</u>
(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)	<u>5644660</u>	<u>0</u>
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

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	25560401	23288924
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	25560401	23288924

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)		
(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)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(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)		0
(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)	135557	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(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)		560857
(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)		216988
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		913402

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2878510	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2878510
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)	185667	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	120702	
(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)		306369
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3184879

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-2271477
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: **PLANTE & MORAN, PLLC**

(2) EIN: **33-1498605**

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		5000000
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 551947.

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.
--	---	---

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

A Name of plan <u>FAURECIA EXHAUST SYSTEMS, INC. UAW AND SALARIED PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>024</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>FAURECIA EXHAUST SYSTEMS, INC.</u>	D Employer Identification Number (EIN) <u>23-2521512</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		0
---	--	---

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

Faurecia Exhaust Systems, Inc. UAW and Salaried
Pension Plan

Financial Report
December 31, 2024

Independent Auditor's Report	1-3
Statement of Net Assets	4
Statement of Changes in Net Assets	5
Statement of Accumulated Plan Benefits - Modified Cash Basis	6
Statement of Changes in Accumulated Plan Benefits - Modified Cash Basis	7
Notes to Financial Statements	8-13
Schedule of Assets Held at End of Year - Liquidation Basis	14
Schedule of Reportable Transactions - Liquidation Basis	15-16

Independent Auditor's Report

To the Plan Administrator
Faurecia Exhaust Systems, Inc. UAW
and Salaried Pension Plan

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

We have performed audits of the financial statements of Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets as of December 31, 2024 (in liquidation) and 2023 (ongoing - modified cash basis) and the related statement of changes in net assets for the years ended December 31, 2024 (in liquidation) and 2023 (ongoing - modified cash basis) and the statement of accumulated plan benefits (ongoing - modified cash basis) as of December 31, 2023 and the related statement of changes in accumulated plan benefits (ongoing - modified cash basis) for the year 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 Faurecia Exhaust Systems, Inc. UAW and Salaried 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 (DOL) 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

Opinion

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP) as of and for the year ended December 31, 2024 as disclosed in Note 2 and in accordance with the modified cash basis of accounting, described in Note 2, as of and for the year ended December 31, 2023.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

To the Plan Administrator
Faurecia Exhaust Systems, Inc. UAW
and Salaried Pension Plan

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 6 to the financial statements, the plan sponsor of Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan terminated the Plan effective November 30, 2024, and management determined liquidation is imminent. As a result, the Plan changed its basis of accounting from the modified cash basis of accounting, a basis of accounting other than accounting principles generally accepted in the United States of America, used in presenting the 2023 financial statements to the liquidation basis of accounting 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 the liquidation basis of accounting in accordance with GAAP as of and for the year ending December 31, 2024, as disclosed in Note 2, and in accordance with the modified cash basis of accounting, as disclosed in Note 2, as of and for the year ending December 31, 2023 and for determining that the related bases of accounting are an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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 that may become due to such participants.

Auditor's Responsibilities for the Audits of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audits* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that audits 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 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 audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- 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 audits in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

To the Plan Administrator
Faurecia Exhaust Systems, Inc. UAW
and Salaried Pension Plan

Our audits did not extend to the certified investment information except for obtaining and reading the certifications, 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 the liquidation basis of accounting described in Note 2, as of and for the year ended December 31, 2024 and in accordance with the presentation and disclosure requirements of the modified cash basis of accounting, as described in Note 2, as of and for the year ended December 31, 2023.

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 the liquidation basis of accounting described in Note 2, as of and for the year ended December 31, 2024 and in accordance with the modified cash basis of accounting, described in Note 2, as of and for the year ended December 31, 2023.

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

Supplemental Schedules Required by ERISA

The supplemental schedules of assets held at end of year (liquidation basis) as of December 31, 2024 and reportable transactions (liquidation basis) for the year ended December 31, 2024 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Flint, Michigan
October 13, 2025

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Statement of Net Assets

	December 31, 2024 and 2023	
	2024	2023
	(In Liquidation)	(Ongoing - Modified Cash Basis)
Assets		
Investments at fair value:		
Mutual funds	\$ -	\$ 5,644,660
Pooled separate accounts	23,288,924	19,915,741
Prepaid expenses	218,154	-
Liabilities - Accrued expenses expected to be incurred in liquidation	200,000	-
Net Assets Available for Benefits	\$ 23,307,078	\$ 25,560,401

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Statement of Changes in Net Assets

Years Ended December 31, 2024 and 2023

	2024	2023
	(In Liquidation)	(Ongoing - Modified Cash Basis)
Additions		
Investment income:		
Interest and dividends	\$ 135,557	\$ 795,979
Net realized and unrealized gains on investments	777,845	1,987,389
Total additions	913,402	2,783,368
Deductions		
Benefits paid directly to participants or beneficiaries	2,660,356	2,780,965
Administrative expenses	306,369	469,170
Total deductions	2,966,725	3,250,135
Net Decrease before Other Changes	(2,053,323)	(466,767)
Adjustment to Liquidation Basis - Accrued expenses	(200,000)	-
Net Decrease	(2,253,323)	(466,767)
Net Assets Available for Benefits		
Beginning of year (ongoing - modified cash basis)	25,560,401	26,027,168
End of year	<u>\$ 23,307,078</u>	<u>\$ 25,560,401</u>

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Statement of Accumulated Plan Benefits - Modified Cash Basis

December 31, 2023

Actuarial Present Value of Accumulated Plan Benefits

Vested benefits:

Participants currently receiving benefit payments

\$ 21,087,344

Other vested participants

1,856,598

Total vested benefits

22,943,942

Nonvested benefits

146,719

Total Actuarial Present Value of Accumulated Plan Benefits

\$ 23,090,661

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Statement of Changes in Accumulated Plan Benefits - Modified Cash Basis

Year Ended December 31, 2023

Actuarial Present Value of Accumulated Plan Benefits - Beginning of year	\$ 24,462,788
Increase (decrease) during the year attributable to:	
Interest	1,327,775
Benefits paid	(2,780,965)
Changes in actuarial assumptions	47,280
Other	33,783
	<hr/>
Net decrease	(1,372,127)
	<hr/>
Actuarial Present Value of Accumulated Plan Benefits - End of year	<u>\$ 23,090,661</u>

December 31, 2024 and 2023

Note 1 - Plan Description

The following description of Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

The Plan was terminated effective November 30, 2024; see Note 6 for additional information. The following is a description of the Plan prior to termination.

General

The Plan is a noncontributory defined benefit plan, which provides retirement and disability benefits for certain eligible employees of Faurecia Exhaust Systems, Inc. (the "Company"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 31, 2019, the Faurecia Exhaust Systems, Inc. Pension Plan for Salaried Employees, Hourly Employees - Goldsboro Division and Hourly Employees - Goerlich's Division, a plan sponsored by the Company, was merged into Faurecia Exhaust Systems, Inc. UAW Retirement Plan. Subsequent to the merger, on January 1, 2020, the Plan was restated and renamed Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan.

Contributions

The Company has agreed to voluntarily contribute such amounts that are necessary to provide assets sufficient to fund the Plan's prior service cost plus interest thereon over a period of 40 years. The Plan has met the ERISA minimum funding requirements. No participant contributions are permitted.

Participation

Plan participation consists of two types of participants: former Faurecia Exhaust Systems, Inc. UAW Retirement Plan participants (UAW Participants) and former Faurecia Exhaust Systems, Inc. Pension Plan for Salaried Employees, Hourly Employees - Goldsboro Division and Hourly Employees - Goerlich's Division participants (Salaried Participants).

UAW Participants are members of the bargaining unit represented by Local 14 of the United Auto Workers who are on the employer's seniority list. Currently, there are no Local 14 United Auto Workers employed by the Company, thereby eliminating additional accrued service benefits. To be eligible to participate in the Plan, an employee must have been hired prior to November 8, 1990. UAW Participants earned a year of vesting service for each calendar year in which they worked 1,000 hours or more. UAW Participants become fully vested in their benefits after five years of vesting service.

Salaried Participants are salaried employees who do not participate in another pension plan and are not represented by a collective bargaining unit, as well as hourly employees at the Goldsboro and Goerlich's divisions. Effective March 31, 1996, the Plan was frozen to salaried employees; as a result, no new Salaried Participants are enrolled, and covered salaried participants will no longer accrue benefits. Effective December 31, 1997, the Plan was frozen to all remaining employees; as a result, no new participants are enrolled, and all remaining covered participants will no longer accrue benefits. Salaried Participants earned a year of vesting service for each calendar year in which they worked 1,000 hours or more. Salaried Participants become fully vested in their benefits after five years of vesting.

Pension Benefits

Both UAW and Salaried Participants are eligible for normal retirement benefit payments upon reaching age 65. Other benefit options provided by the Plan include early, late, deferred vested, special age 65, and disability retirement benefits. Additionally, a special benefit is available for those Salaried Participants who were in the former Questor Corporation Salaried Employees Pension Plan but were not fully vested under the Plan, and certain UAW Participants had other special benefits that were negotiated at the time of various plant closings.

December 31, 2024 and 2023

Note 1 - Plan Description (Continued)

Administrative Expenses

Allowable administrative expenses of the Plan are paid by the Plan and relate to legal, trustee, accounting, actuary, and investment advisor fees.

Party-in-interest Transactions

Certain plan assets are in investment funds managed by Empower Annuity Insurance Company (formerly known as Prudential Retirement Insurance and Annuity Company) (EAIC) or its affiliates. EAIC is the trustee of the Plan; therefore, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

As discussed in Note 6 to the financial statements, the plan sponsor terminated the Plan effective November 30, 2024. As a result, the Plan changed its basis of accounting for periods subsequent to December 31, 2023 from the modified cash basis to the liquidation basis.

The financial statements as of and for the year ended December 31, 2024 have been prepared on the liquidation basis of accounting, in accordance with the accounting principles generally accepted in the United States of America. Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

The financial statements as of and for the year ended December 31, 2023 have been prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP). Under the modified cash basis of accounting revenue was recognized when cash was received, expenses were recognized when paid, and investments were recognized at fair value. On a GAAP basis of accounting, revenue is recognized as earned and expenses are recognized when the obligations are incurred, and investments are recognized at fair value.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value.

The pooled separate accounts are valued at net asset value per share (NAV) (or its equivalent) of the funds, which is based on the fair value of the funds' underlying assets. There are no redemption restrictions or unfunded commitments on these investments. All other investments are valued based on quoted market prices reported in active markets. See Note 4.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned. Dividends are recorded on the ex-dividend date.

Benefit Payments

Benefits are recorded when paid.

December 31, 2024 and 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable, under the Plan's provisions, to the service employees have rendered. These include benefits expected to be paid to the following:

- (a) Retired or terminated employees or their beneficiaries
- (b) Beneficiaries of employees who have died
- (c) Present employees or their beneficiaries

UAW Participants' benefits are calculated based on a participant's credited years of service multiplied by a specified monthly benefit rate based on their retirement date.

Salaried Participants' benefits are calculated based on a participant's credited years of service multiplied by a specified percentage of their average monthly compensation plus a specified percentage of their average monthly compensation in excess of the Social Security taxable wage base.

Actuarial Assumptions

The actuarial present value of accumulated plan benefits is determined by an actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the Plan at December 31, 2023 are summarized as follows:

Actuarial cost method	Standard unit credit cost method
Interest rate	5.75 percent per annum
Retirement	At normal retirement age of 65, but in no case earlier than age 55
Mortality basis	Pri-2012 mortality study for weighted aggregate rates generationally projected from 2012 with Scale MP-2021
	Pri-2012 mortality study for weighted contingent survivor rates generationally projected from 2012 with Scale MP-2021
	Pri-2012 mortality study for weighted disabled retiree aggregate rates generationally projected from 2012 with Scale MP-2021

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

As discussed in Note 6, the Plan was terminated effective November 30, 2024. The effect of the termination is not reflected in the December 31, 2023 valuation. The changes to the actuarial present value of accumulated plan benefits in the year ended December 31, 2024 include changes to actuarial assumptions which increased the accumulated plan benefits by approximately \$2.7 million, benefits payments which decreased the accumulated plan benefits by approximately \$2.7 million, and interest accumulation which increased the accumulated plan benefits by \$1.3 million. The actuarial assumption changes were mainly driven by the decrease in the assumed interest rate from 5.75 percent as of December 31, 2023 to 4.00 percent as of December 31, 2024.

Use of Estimates

The preparation of financial statements in conformity with the liquidation basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

December 31, 2024 and 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Risks and Uncertainties

Contributions to the Plan and the accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the financial statements.

Concentration of Investments

At December 31, 2024 and 2023, two investments, Core Bond/PGIM Fund and Core Plus Bond/Reams Fund, accounted for 86 and 60 percent, respectively, of total investments at fair value. A significant change in the market value of this investment would significantly affect the net assets available for benefits and related investment income of the Plan.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including October 13, 2025, which is the date the financial statements were available to be issued.

Note 3 - Certified Information

Empower Annuity Insurance Company (formerly known as Prudential Retirement Insurance and Annuity Company) (the "Trustee") holds the Plan's investments and executes all investment transactions. The investment balances and related investment income and losses included in the accompanying financial statements and supplemental schedules of assets held at end of year - liquidation basis and reportable transactions - liquidation basis are based solely on information certified by the Trustee.

Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

Level 1

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly.

Level 3

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset.

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2024 and 2023:

Notes to Financial Statements

December 31, 2024 and 2023

Note 4 - Fair Value Measurements (Continued)

	Assets Measured at Fair Value on a Recurring Basis at December 31, 2024	
	<u>Investments (at Fair Value)</u>	
Investments measured at NAV - Pooled separate accounts	\$ 23,288,924	
	Assets Measured at Fair Value on a Recurring Basis at December 31, 2023	
	<u>Investments (at Fair Value)</u>	<u>Level 1</u>
Mutual funds	\$ 5,644,660	\$ 5,644,660
Investments measured at NAV - Pooled separate accounts	<u>19,915,741</u>	
Total investments at fair value	<u>\$ 25,560,401</u>	

Note 5 - Tax Status

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Note 6 - Termination

Effective November 30, 2024, the plan sponsor elected to terminate the Plan. In accordance with the PBGC provisions and reporting requirements. The net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations. As of the effective date of the termination, participants are 100 percent vested in plan benefits. The Plan adopted the liquidation basis of accounting in fiscal year 2024. Under the liquidation basis of accounting, assets are recorded at the amount expected to be collected and liabilities are recorded at amounts expected to be paid during the course of liquidation.

Subsequent to December 31, 2024, the Plan entered into an annuity purchase agreement with Principal Life Insurance Company to transfer the benefit obligations of certain plan participants effective August 21, 2025, with a benefit commencement date of November 1, 2025. The impact of this purchase is not reflected in the accompanying statement of accumulated plan benefits - modified cash basis as of December 31, 2023. The purchase price of the annuity contract was \$18,892,905.

Liquidation of assets through distributions to participants is expected to occur during 2025.

Notes to Financial Statements

December 31, 2024 and 2023

Note 7 - Reconciliation of the 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 Form 5500:

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 23,307,078	\$ 25,560,401
Prepaid expenses	(218,154)	-
Accrued expenses expected to be incurred in liquidation	200,000	-
	<u>200,000</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 23,288,924</u>	<u>\$ 25,560,401</u>

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

	<u>2024</u>	<u>2023</u>
Net decrease in net assets available for benefits per the financial statements	\$ (2,253,323)	\$ (466,767)
Prepaid expenses	(218,154)	-
Accrued expenses expected to be incurred in liquidation	200,000	-
	<u>200,000</u>	<u>-</u>
Net decrease in net assets available for benefits per Form 5500	<u>\$ (2,271,477)</u>	<u>\$ (466,767)</u>

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Schedule of Assets Held at End of Year - Liquidation Basis

**Form 5500, Schedule H, Line 4i
 EIN 23-2521512, Plan No. 024
 December 31, 2024**

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
	Pooled separate accounts:		
Empower Annuity Insurance Company	Core Bond/PGIM Fund	\$ 10,413,383	\$ 9,992,140
	Core Plus Bond/Reams Fund	9,897,017	9,990,900
	Prudential Short-Term Fund	3,278,381	3,305,884
	Total	<u><u>\$ 23,588,781</u></u>	<u><u>\$ 23,288,924</u></u>

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Schedule of Reportable Transactions - Liquidation Basis

Form 5500, Schedule H, Line 4j
EIN 23-2521512, Plan No. 024
Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
Empower Annuity Insurance Company	Core Plus Bond/Reams Fund	\$ 3,740,855	\$ -	\$ 3,740,855	\$ 3,740,855	\$ -
Empower Annuity Insurance Company	PIMCO LT Credit Inst Fund	-	2,078,494	2,033,032	2,078,494	45,462
Empower Annuity Insurance Company	Vanguard LT Invt Grade BondADM	-	2,078,893	2,069,410	2,078,893	9,483
Empower Annuity Insurance Company	Core Bond/PGIM Fund	2,078,494	-	2,078,494	2,078,494	-
Empower Annuity Insurance Company	Prudential Short-term	1,755,151	-	1,755,151	1,755,151	-
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
Empower Annuity Insurance Company	Fidelity 500 Index Fund - Sales - 5	-	1,520,925	1,101,492	1,520,925	419,433
Empower Annuity Insurance Company	Core Plus Bond/Reams Fund: Purchases - 5	3,740,855	-	3,740,855	3,740,855	-
	Sales - 6	-	1,509,216	1,509,216	1,509,216	-
Empower Annuity Insurance Company	PIMCO LT Credit Inst Fund - Sales - 4	-	2,273,494	2,228,079	2,273,494	45,415
Empower Annuity Insurance Company	Prudential Short-term: Purchases - 43	5,950,287	-	5,950,287	5,950,287	-
	Sales - 91	-	3,199,556	3,177,965	3,199,556	21,591

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Schedule of Reportable Transactions - Liquidation Basis (Continued)

**Form 5500, Schedule H, Line 4j
 EIN 23-2521512, Plan No. 024
 Year Ended December 31, 2024**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Empower Annuity Insurance Company	Vanguard LT Invst Grade BondADM - Sales - 4	\$ -	\$ 2,208,893	\$ 2,201,054	\$ 2,208,893	\$ 7,839
Empower Annuity Insurance Company	Core Bond/PGIM Fund: Purchases - 4	3,725,855	-	3,725,855	3,725,855	-
	Sales - 6	-	1,449,220	1,525,359	1,449,220	(76,139)

There were no Category (ii) or (iv) reportable transactions during the year.

Schedule SB Attachment (Form 5500) – 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

Schedule SB, line 26a – Schedule of Active Participant Data
 as of January 1, 2024

Number of Participants and Average Compensation

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

N-15

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization
1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy	2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)
Disabled	Revenue Ruling 96-7 mortality table for disability after December 31, 1994
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 80% of participants have an eligible spouse, and that males are three years older than their spouses
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2022 Plan Year	5.00%
2023 Plan Year	5.75%, limited to 5.74%
2024 Plan Year	5.75%, limited to 5.59%

Trust Expenses Included in Target Normal Cost

The plan pays fees and PBGC premiums from the trust. The current year's expenses are assumed to be equal to the prior year's expenses paid from the trust, adjusted for the 2024 PBGC premium amount rounded to the nearest \$1,000.

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2024

Schedule SB Attachment (Form 5500) – 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Actuarial Assumptions and Methods

Table 1

Retirement Rates

Age	Rate
55	3.00%
56	1.00%
57	1.00%
58	2.00%
59	2.00%
60	3.00%
61	3.00%
62	20.00%
63	15.00%
64	20.00%
65+	100.00%

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

Table 2

Withdrawal Rates

Age	Rate	Age	Rate
20	9.9384%	45	6.3540%
21	9.8898%	46	6.0053%
22	9.8398%	47	5.6227%
23	9.7877%	48	5.2000%
24	9.7331%	49	4.7337%
25	9.6742%	50	4.2247%
26	9.6114%	51	3.6823%
27	9.5438%	52	3.1228%
28	9.4704%	53	2.5661%
29	9.3906%	54	2.0347%
30	9.3031%	55+	0.0000%
31	9.2065%		
32	9.1000%		
33	8.9820%		
34	8.8511%		
35	8.7062%		
36	8.5466%		
37	8.3717%		
38	8.1815%		
39	7.9756%		
40	7.7543%		
41	7.5151%		
42	7.2556%		
43	6.9760%		
44	6.6738%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

Table 3

Disability Rates

Age	Rate	Age	Rate
20	0.10%	45	0.20%
21	0.10%	46	0.20%
22	0.10%	47	0.30%
23	0.10%	48	0.30%
24	0.10%	49	0.40%
25	0.10%	50	0.40%
26	0.10%	51	0.50%
27	0.10%	52	0.50%
28	0.10%	53	0.80%
29	0.10%	54	0.90%
30	0.10%	55	1.10%
31	0.10%	56	1.10%
32	0.20%	57	1.10%
33	0.20%	58	1.10%
34	0.20%	59	1.30%
35	0.20%	60	1.60%
36	0.20%	61	1.80%
37	0.20%	62	1.80%
38	0.20%	63	2.40%
39	0.20%	64	0.70%
40	0.20%	65+	0.00%
41	0.20%		
42	0.20%		
43	0.20%		
44	0.20%		

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Schedule of Reportable Transactions - Liquidation Basis

Form 5500, Schedule H, Line 4j
EIN 23-2521512, Plan No. 024
Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
Empower Annuity Insurance Company	Core Plus Bond/Reams Fund	\$ 3,740,855	\$ -	\$ 3,740,855	\$ 3,740,855	\$ -
Empower Annuity Insurance Company	PIMCO LT Credit Inst Fund	-	2,078,494	2,033,032	2,078,494	45,462
Empower Annuity Insurance Company	Vanguard LT Invt Grade BondADM	-	2,078,893	2,069,410	2,078,893	9,483
Empower Annuity Insurance Company	Core Bond/PGIM Fund	2,078,494	-	2,078,494	2,078,494	-
Empower Annuity Insurance Company	Prudential Short-term	1,755,151	-	1,755,151	1,755,151	-
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
Empower Annuity Insurance Company	Fidelity 500 Index Fund - Sales - 5	-	1,520,925	1,101,492	1,520,925	419,433
Empower Annuity Insurance Company	Core Plus Bond/Reams Fund: Purchases - 5	3,740,855	-	3,740,855	3,740,855	-
	Sales - 6	-	1,509,216	1,509,216	1,509,216	-
Empower Annuity Insurance Company	PIMCO LT Credit Inst Fund - Sales - 4	-	2,273,494	2,228,079	2,273,494	45,415
Empower Annuity Insurance Company	Prudential Short-term: Purchases - 43	5,950,287	-	5,950,287	5,950,287	-
	Sales - 91	-	3,199,556	3,177,965	3,199,556	21,591

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Schedule of Reportable Transactions - Liquidation Basis (Continued)

**Form 5500, Schedule H, Line 4j
 EIN 23-2521512, Plan No. 024
 Year Ended December 31, 2024**

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Empower Annuity Insurance Company	Vanguard LT Invt Grade BondADM - Sales - 4	\$ -	\$ 2,208,893	\$ 2,201,054	\$ 2,208,893	\$ 7,839
Empower Annuity Insurance Company	Core Bond/PGIM Fund: Purchases - 4	3,725,855	-	3,725,855	3,725,855	-
	Sales - 6	-	1,449,220	1,525,359	1,449,220	(76,139)

There were no Category (ii) or (iv) reportable transactions during the year.

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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

▶ **Round off amounts to nearest dollar.**

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

A Name of plan FAURECIA EXHAUST SYSTEMS, INC. UAW AND SALARIED PENSION PLAN		B Three-digit plan number (PN) ▶	024
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF FAURECIA EXHAUST SYSTEMS, INC.		D Employer Identification Number (EIN) 23-2521512	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	25,560,401	
b Actuarial value	2b	27,062,746	
3 Funding target/participant count breakdown			
	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	671	21,959,541	21,959,541
b For terminated vested participants	66	1,617,841	1,617,841
c For active participants	15	354,179	509,150
d Total	752	23,931,561	24,086,532
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	4.96%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	267,000	
c Target normal cost	6c	267,000	

Statement by Enrolled Actuary

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

SIGN HERE	Theresa E. Long <i>TEL</i>	09/05/2025
	Signature of actuary	Date
Theresa E. Long		2305758
Type or print name of actuary		Most recent enrollment number
AON CONSULTING, INC.		410-547-2993
Firm name		Telephone number (including area code)
MSC# 17852, Aon, PO Box 7505		
Fort Washington PA 19034		
Address of the firm		

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

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

Schedule SB (Form 5500) 2024
v. 240311

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>11.39%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.06%</u>		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance.....		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	0

Part III Funding Percentages			
14	Funding target attainment percentage.....	14	112.35 %
15	Adjusted funding target attainment percentage	15	112.35 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	110.50 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

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

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	0

20	Quarterly contributions and liquidity shortfalls:		
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	
	c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59% <input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute		

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....			31a 267,000
b Excess assets, if applicable, but not greater than line 31a			31b 267,000
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....			34 0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35).....			36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			37 0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances			38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....			39 0
40 Unpaid minimum required contributions for all years			40 0

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

Schedule SB Attachment (Form 5500) – 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55	3.00%	1.0000	1.65
56	1.00%	0.9700	0.54
57	1.00%	0.9603	0.55
58	2.00%	0.9507	1.10
59	2.00%	0.9317	1.10
60	3.00%	0.9130	1.64
61	3.00%	0.8857	1.62
62	20.00%	0.8591	10.65
63	15.00%	0.6873	6.49
64	20.00%	0.5842	7.48
65	100.00%	0.4673	30.38
Weighted Average			63.20

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.87%
3rd Segment Rate	5.59%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization
1st Segment Rate	3.62%
2nd Segment Rate	4.46%
3rd Segment Rate	4.52%
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy	2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)
Disabled	Revenue Ruling 96-7 mortality table for disability after December 31, 1994
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 80% of participants have an eligible spouse, and that males are three years older than their spouses
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2022 Plan Year	5.00%
2023 Plan Year	5.75%, limited to 5.74%
2024 Plan Year	5.75%, limited to 5.59%

Trust Expenses Included in Target Normal Cost

The plan pays fees and PBGC premiums from the trust. The current year's expenses are assumed to be equal to the prior year's expenses paid from the trust, adjusted for the 2024 PBGC premium amount rounded to the nearest \$1,000.

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2024

Schedule SB Attachment (Form 5500) – 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Actuarial Assumptions and Methods

Table 1

Retirement Rates

Age	Rate
55	3.00%
56	1.00%
57	1.00%
58	2.00%
59	2.00%
60	3.00%
61	3.00%
62	20.00%
63	15.00%
64	20.00%
65+	100.00%

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

Table 2

Withdrawal Rates

Age	Rate	Age	Rate
20	9.9384%	45	6.3540%
21	9.8898%	46	6.0053%
22	9.8398%	47	5.6227%
23	9.7877%	48	5.2000%
24	9.7331%	49	4.7337%
25	9.6742%	50	4.2247%
26	9.6114%	51	3.6823%
27	9.5438%	52	3.1228%
28	9.4704%	53	2.5661%
29	9.3906%	54	2.0347%
30	9.3031%	55+	0.0000%
31	9.2065%		
32	9.1000%		
33	8.9820%		
34	8.8511%		
35	8.7062%		
36	8.5466%		
37	8.3717%		
38	8.1815%		
39	7.9756%		
40	7.7543%		
41	7.5151%		
42	7.2556%		
43	6.9760%		
44	6.6738%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

Table 3

Disability Rates

Age	Rate	Age	Rate
20	0.10%	45	0.20%
21	0.10%	46	0.20%
22	0.10%	47	0.30%
23	0.10%	48	0.30%
24	0.10%	49	0.40%
25	0.10%	50	0.40%
26	0.10%	51	0.50%
27	0.10%	52	0.50%
28	0.10%	53	0.80%
29	0.10%	54	0.90%
30	0.10%	55	1.10%
31	0.10%	56	1.10%
32	0.20%	57	1.10%
33	0.20%	58	1.10%
34	0.20%	59	1.30%
35	0.20%	60	1.60%
36	0.20%	61	1.80%
37	0.20%	62	1.80%
38	0.20%	63	2.40%
39	0.20%	64	0.70%
40	0.20%	65+	0.00%
41	0.20%		
42	0.20%		
43	0.20%		
44	0.20%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Schedule SB, Part V — Summary of Plan Provisions

Part A — Former Faurecia Exhaust Systems, Inc. UAW Retirement Plan

General Information

Original Effective Date as a Separate Plan	January 1, 1951
Plan Year	January 1 to December 31
Employer Fiscal Year	January 1 to December 31
Employer ID Number	23-2521512
Plan Administrator's ID Number	23 2521512
Plan Number	024
Plan Administrator	Faurecia Exhaust Systems, Inc.

Eligibility

Employees who are members of Local Union No. 14, International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW. The employee must be hired before November 8, 1990 to be in the plan.

Service

Vesting service shall equal one year for each year prior to January , 1976 and one year for each year after January 1, 1976 during which at least 1,000 hours are credited.

Credited service shall mean one year for each year of seniority prior to January 1, 1951 and one year for each year after January 1, 1951 during which at least 1,700 hours are credited. Pro-rata service is granted if under 1,700 hours are credited.

There are no longer any active employees accruing service in the plan.

Normal Retirement Date

Normal retirement date is the first of the month after the employee's sixty fifth birthday.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Normal Retirement Benefit

The amount of monthly benefit, to be paid for life, is equal to \$27.50 multiplied by years of credited service.

The following increases have been negotiated:

Effective Date	Benefit Rate
03/01/2001	\$ 27.50
03/01/2002	\$ 28.50
03/01/2003	\$ 29.50
03/01/2004	\$ 30.50
03/01/2005	\$ 31.50

Per the negotiated contract, employees who retired on or after March 1, 2001 were eligible for increases in benefits through the end of the contract in effect at retirement.

Delayed Retirement

A participant may continue in the employment of the employer after his normal retirement date. The delayed retirement benefit shall be the greater of the accrued benefit at actual retirement date and the actuarially increased normal retirement benefit.

Accrued Benefit

The accrued benefit at any time prior to a participant's normal retirement date shall be the benefit calculated as of his accrual date based on his years of credited service.

Early Retirement Benefits

Upon the attainment of the earlier of (a) age 60 and 10 years of vesting service, (b) age 55, but not 60, with the sum of age and credited service equal to at least 85 and (c) completion of 30 years of credited service, a participant may elect to retire. He may receive a monthly benefit for life beginning at his normal retirement date equal to the accrued benefit at his early retirement date.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

Payments may begin immediately, with the benefit being reduced according to the following schedule:

Age	Reduction
62	100.0%
61	93.3%
60	86.7%
59	80.8%
58	75.2%
57	69.4%
56	63.5%
55	57.9%
54	53.2%
53	48.9%
52	45.0%
51	41.5%
50	38.3%
49	35.4%
48	32.8%
47	30.4%

A participant who retires with 30 or more years of service shall have his benefit re-determined upon attainment of age 62. This re-determined benefit will equal the normal retirement benefit without reduction for early retirement.

Early Retirement Supplement

An employee who retires prior to age 62 with 30 or more years of credited service will receive a temporary supplemental benefit payable until age 62. This benefit amount, when added to the early or disability retirement benefit, will total \$1,800 per month.

After age 62, a supplement of \$725 is payable until the date the retiree begins to receive Social Security and the date the retiree is eligible to receive 80% of full Social Security. In addition, the retirement benefit shall be re-determined as of the first day of the month following attainment of age 62 and shall be equal to the participant's normal retirement benefit without reduction for early retirement.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

The following increases have been negotiated:

Effective Date	Temporary Supplement	Social Security Supplement
03/01/2001	\$ 1,800	\$ 725
03/01/2002	\$ 1,900	\$ 750
03/01/2003	\$ 2,000	\$ 775
03/01/2004	\$ 2,100	\$ 800
03/01/2005	\$ 2,200	\$ 825

Per the negotiated contract, employees who retired on or after March 1, 2001 were eligible for the increases in benefits through the end of the contract in effect at retirement.

Plant Closing Supplement Benefit

An additional supplement of \$50 per month will be added to the two supplements above in the event of the plant closing. This supplement applies to those with 30 or more years of credited service at the time of the plant closing.

Interim Supplement Benefit

An employee who retires prior to age 62 with less than 30 years of credited service will receive an interim supplemental benefit. The benefit is payable until age 62 and is based on the years of credited service as follows:

Age at Retirement	Monthly Benefit Per Year of Service
55	\$ 5.00
56	\$ 6.00
57	\$ 7.00
58	\$ 8.00
59	\$ 9.00
60	\$ 10.00
61	\$ 11.00

For retirees after January 1, 1996, this benefit is payable until the earlier of the date that Social Security benefits begin and the date the retiree is eligible to receive 80% of the full Social Security.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Disability Retirement Benefits

A participant with at least 10 years of credited service who becomes totally and permanently disabled before his normal retirement date may retire and receive a disability retirement benefit based on his years of credited service at the time he became disabled calculated as follows. The benefit will be the sum of (1) and (2):

- (1) A monthly benefit computed in accordance with the normal retirement benefit based on the benefit rate in effect and the number of years of credited service on the date of disability.
- (2) A monthly temporary benefit payable to age 62, equal to the product of the temporary benefit rate of \$14 and the number of years of credited service, subject to the maximum amount of \$350.00.

Death Benefit

In the event of an active married participant's death after having become eligible for early retirement, it will be assumed the participant had retired on the day prior to death and elected a joint and 60% benefit.

In the event of a vested married participant's death, before the participant has reached eligibility for early retirement, his surviving spouse shall receive a benefit payable at the participant's earliest retirement age, based on a joint and 60% survivor benefit.

If this option is elected, benefits will be reduced for the period such election is in place.

After retirement, a lump sum death benefit of \$4,500 will be paid, regardless of the annuity option elected at retirement.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Severance Benefits

Upon the termination of employment after five or more years of service, a participant shall have a vested interest in his accrued benefit which will be payable at normal retirement date. The percentage vested shall be:

Years of Service	Vested Percent
Less than 5	0%
5 or more	100%

A participant may elect to receive his vested interest if eligibility under Early Retirement Benefit has been attained. Such benefit will be reduced by a schedule different than that listed in Early Retirement Benefit.

Special Age 65 Benefit

Commencing March 1, 1980, any retired employee or surviving spouse age 65 or under age 65 and enrolled in the voluntary Medicare coverage shall receive a monthly special benefit in addition to the retirement or survivor's benefit. The amount of such special benefit shall equal \$25.00 per month for those retired before January 1, 1996 and \$40.00 for those retired on or after January 1, 1996.

Optional Methods of Settlement

All optional methods of settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the optional methods of settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with 60% of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid during the participant's lifetime with three-fourths of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (3) A life annuity with no payments continuing after the participant's death.

Amendment or Termination of Plan

The employer reserves the right to amend or terminate the plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the plan if the employer fails to meet the minimum funding standards or is unable to pay benefits when due.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

If the plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the employer shall be liable for any unfunded vested benefits to the extent required by law. The plan has been terminated effective November 30, 2024.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Part B — Former Faurecia Exhaust Systems, Inc. Pension Plan for
Salaried Employees Plan Participants

General Information

Original Effective Date as a Separate Plan January 1, 1984

Eligibility

All salaried employees of the employer are eligible to participate in the plan upon the first day of the month coincident with or next following their date of hire. No new participants will enter the plan after March 31, 1996.

Service

Vesting service shall equal any plan year during which at least 1,000 hours are credited.

Credited service shall mean continuous employment measured in years and completed months, beginning on the later of an employee's date of hire or January 1, 1982.

No service is credited after March 31, 1996.

Normal Retirement Date

Normal retirement date is the first of the month following the employee's sixty-fifth birthday.

Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments for life, based on service to normal retirement date, is the greater of:

- (1) 1% of average compensation per year of credited service with no maximum years, plus 1/6 of 1% of such average compensation which is in excess of the participant's covered compensation per year of credited service to a maximum of 35 years; or
- (2) The monthly benefit accrued under this plan as of December 31, 1988.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

An additional monthly benefit shall be payable to those employees becoming members of this plan as of the effective date who, prior to January 1, 1982, participated in the Questor Corporation Salaried Employees Pension Plan and are not entitled to a vested benefit under such plan. The additional benefit shall be equal to the product of (1) and (2):

- (1) 1.25% of the members final average earnings; and
- (2) The period of continuous employment, measured on completed years and months, as a salaried employee of Questor Corporation prior to January 1, 1982.

Covered Compensation

Covered compensation shall mean the average of the Social Security taxable wage bases for each year during the 35-year period ending with the year in which the participant attains his Social Security retirement age.

Delayed Retirement Benefit

A participant may continue in the employment of the employer after his normal retirement date. He will accrue benefits to the same extent as if he had not attained his normal retirement date.

Average Compensation

One-twelfth of the total annual compensation (excluding sales and management bonuses) during the period of participation from January 1, 1982 to the earlier of the date of determination or March 31, 1996, divided by credited service. Annual compensation is limited in accordance with Section 401 (a)(17)(B).

Accrued Benefit

The accrued benefit at any time prior to a participant's normal retirement date shall be the benefit calculated as of his accrual date based on his years of credited service to the earlier of March 31, 1996 and his termination date.

Early Retirement Benefit

Upon the attainment of age 55 and 10 years of vesting service, a participant may elect to retire. He may receive a monthly benefit for life beginning at his normal retirement date equal to the accrued benefit at his early retirement date. Payments may begin immediately, with the benefit being reduced 6% for each year by which the payment date precedes the normal retirement date.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Disability Retirement Benefit

A participant who has completed 10 or more years of vesting service and becomes totally and permanently disabled before his normal retirement date may retire and receive a disability retirement benefit based on the average compensation, covered compensation and credited service as of the date of disability. However, the benefit will not be payable if the participant is receiving benefits from an employer-provided LTD plan.

Special Age 65 Benefit

Each retired member who has attained his sixty-fifth birthday and began receiving a retirement income under the plan at his date of termination shall be eligible to receive a monthly benefit equal to the Part B Medicare Premium.

Death Benefit

In the event of an active married participant's death after having become eligible for early retirement, it will be assumed the participant had retired on the day prior to death and elected a joint and one-half survivor benefit.

In the event of a vested married participant's death, before the participant has reached eligibility for early retirement, his surviving spouse shall receive a benefit payable at the participant's earliest retirement age, based on a joint and one-half survivor benefit.

Severance Benefit

Upon the termination of employment after five or more years of service, a participant shall have a vested interest in his accrued benefit which will be payable at normal retirement date. The percentage vested shall be:

Years of Service	Vested Percent
Less than 5	0%
5 or more	100%

A participant may elect to receive his vested interest at age 55 and completion of 10 years of vesting service. Such benefit will be reduced as described under Early Retirement Benefits.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Optional Methods of Settlement

All optional methods of settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the optional methods of settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with one half the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid during the participant's lifetime with the same or three fourths of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (3) A life annuity with no payments continuing after the participant's death.

Amendment or Termination of Plan

The employer reserves the right to amend or terminate the plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the plan if the employer fails to meet the minimum funding standards or is unable to pay benefits when due.

If the plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

Plan Changes Since the Prior Year

The Plan was terminated effective November 30, 2024.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

As a result of a change in the signing enrolled actuary during the 2024 plan year, the new enrolled actuary is signing the 2024 Schedule SB. This change will be reported on the Schedule C to the 2024 Form 5500.

Schedule SB Attachment (Form 5500) – 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

Schedule SB, line 26a – Schedule of Active Participant Data
 as of January 1, 2024

Number of Participants and Average Compensation

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

N-15

Schedule SB Attachment (Form 5500) – 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at beginning of year.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55	3.00%	1.0000	1.65
56	1.00%	0.9700	0.54
57	1.00%	0.9603	0.55
58	2.00%	0.9507	1.10
59	2.00%	0.9317	1.10
60	3.00%	0.9130	1.64
61	3.00%	0.8857	1.62
62	20.00%	0.8591	10.65
63	15.00%	0.6873	6.49
64	20.00%	0.5842	7.48
65	100.00%	0.4673	30.38
Weighted Average			63.20

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Schedule SB, Part V — Summary of Plan Provisions

Part A — Former Faurecia Exhaust Systems, Inc. UAW Retirement Plan

General Information

Original Effective Date as a Separate Plan	January 1, 1951
Plan Year	January 1 to December 31
Employer Fiscal Year	January 1 to December 31
Employer ID Number	23-2521512
Plan Administrator's ID Number	23 2521512
Plan Number	024
Plan Administrator	Faurecia Exhaust Systems, Inc.

Eligibility

Employees who are members of Local Union No. 14, International Union, United Automobile, Aerospace and Agricultural Implement Workers of America, UAW. The employee must be hired before November 8, 1990 to be in the plan.

Service

Vesting service shall equal one year for each year prior to January , 1976 and one year for each year after January 1, 1976 during which at least 1,000 hours are credited.

Credited service shall mean one year for each year of seniority prior to January 1, 1951 and one year for each year after January 1, 1951 during which at least 1,700 hours are credited. Pro-rata service is granted if under 1,700 hours are credited.

There are no longer any active employees accruing service in the plan.

Normal Retirement Date

Normal retirement date is the first of the month after the employee's sixty fifth birthday.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Normal Retirement Benefit

The amount of monthly benefit, to be paid for life, is equal to \$27.50 multiplied by years of credited service.

The following increases have been negotiated:

Effective Date	Benefit Rate
03/01/2001	\$ 27.50
03/01/2002	\$ 28.50
03/01/2003	\$ 29.50
03/01/2004	\$ 30.50
03/01/2005	\$ 31.50

Per the negotiated contract, employees who retired on or after March 1, 2001 were eligible for increases in benefits through the end of the contract in effect at retirement.

Delayed Retirement

A participant may continue in the employment of the employer after his normal retirement date. The delayed retirement benefit shall be the greater of the accrued benefit at actual retirement date and the actuarially increased normal retirement benefit.

Accrued Benefit

The accrued benefit at any time prior to a participant's normal retirement date shall be the benefit calculated as of his accrual date based on his years of credited service.

Early Retirement Benefits

Upon the attainment of the earlier of (a) age 60 and 10 years of vesting service, (b) age 55, but not 60, with the sum of age and credited service equal to at least 85 and (c) completion of 30 years of credited service, a participant may elect to retire. He may receive a monthly benefit for life beginning at his normal retirement date equal to the accrued benefit at his early retirement date.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

Payments may begin immediately, with the benefit being reduced according to the following schedule:

Age	Reduction
62	100.0%
61	93.3%
60	86.7%
59	80.8%
58	75.2%
57	69.4%
56	63.5%
55	57.9%
54	53.2%
53	48.9%
52	45.0%
51	41.5%
50	38.3%
49	35.4%
48	32.8%
47	30.4%

A participant who retires with 30 or more years of service shall have his benefit re-determined upon attainment of age 62. This re-determined benefit will equal the normal retirement benefit without reduction for early retirement.

Early Retirement Supplement

An employee who retires prior to age 62 with 30 or more years of credited service will receive a temporary supplemental benefit payable until age 62. This benefit amount, when added to the early or disability retirement benefit, will total \$1,800 per month.

After age 62, a supplement of \$725 is payable until the date the retiree begins to receive Social Security and the date the retiree is eligible to receive 80% of full Social Security. In addition, the retirement benefit shall be re-determined as of the first day of the month following attainment of age 62 and shall be equal to the participant's normal retirement benefit without reduction for early retirement.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
 Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
 EIN: 23-2521512 PN: 024

The following increases have been negotiated:

Effective Date	Temporary Supplement	Social Security Supplement
03/01/2001	\$ 1,800	\$ 725
03/01/2002	\$ 1,900	\$ 750
03/01/2003	\$ 2,000	\$ 775
03/01/2004	\$ 2,100	\$ 800
03/01/2005	\$ 2,200	\$ 825

Per the negotiated contract, employees who retired on or after March 1, 2001 were eligible for the increases in benefits through the end of the contract in effect at retirement.

Plant Closing Supplement Benefit

An additional supplement of \$50 per month will be added to the two supplements above in the event of the plant closing. This supplement applies to those with 30 or more years of credited service at the time of the plant closing.

Interim Supplement Benefit

An employee who retires prior to age 62 with less than 30 years of credited service will receive an interim supplemental benefit. The benefit is payable until age 62 and is based on the years of credited service as follows:

Age at Retirement	Monthly Benefit Per Year of Service
55	\$ 5.00
56	\$ 6.00
57	\$ 7.00
58	\$ 8.00
59	\$ 9.00
60	\$ 10.00
61	\$ 11.00

For retirees after January 1, 1996, this benefit is payable until the earlier of the date that Social Security benefits begin and the date the retiree is eligible to receive 80% of the full Social Security.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Disability Retirement Benefits

A participant with at least 10 years of credited service who becomes totally and permanently disabled before his normal retirement date may retire and receive a disability retirement benefit based on his years of credited service at the time he became disabled calculated as follows. The benefit will be the sum of (1) and (2):

- (1) A monthly benefit computed in accordance with the normal retirement benefit based on the benefit rate in effect and the number of years of credited service on the date of disability.
- (2) A monthly temporary benefit payable to age 62, equal to the product of the temporary benefit rate of \$14 and the number of years of credited service, subject to the maximum amount of \$350.00.

Death Benefit

In the event of an active married participant's death after having become eligible for early retirement, it will be assumed the participant had retired on the day prior to death and elected a joint and 60% benefit.

In the event of a vested married participant's death, before the participant has reached eligibility for early retirement, his surviving spouse shall receive a benefit payable at the participant's earliest retirement age, based on a joint and 60% survivor benefit.

If this option is elected, benefits will be reduced for the period such election is in place.

After retirement, a lump sum death benefit of \$4,500 will be paid, regardless of the annuity option elected at retirement.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Severance Benefits

Upon the termination of employment after five or more years of service, a participant shall have a vested interest in his accrued benefit which will be payable at normal retirement date. The percentage vested shall be:

Years of Service	Vested Percent
Less than 5	0%
5 or more	100%

A participant may elect to receive his vested interest if eligibility under Early Retirement Benefit has been attained. Such benefit will be reduced by a schedule different than that listed in Early Retirement Benefit.

Special Age 65 Benefit

Commencing March 1, 1980, any retired employee or surviving spouse age 65 or under age 65 and enrolled in the voluntary Medicare coverage shall receive a monthly special benefit in addition to the retirement or survivor's benefit. The amount of such special benefit shall equal \$25.00 per month for those retired before January 1, 1996 and \$40.00 for those retired on or after January 1, 1996.

Optional Methods of Settlement

All optional methods of settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the optional methods of settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with 60% of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid during the participant's lifetime with three-fourths of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (3) A life annuity with no payments continuing after the participant's death.

Amendment or Termination of Plan

The employer reserves the right to amend or terminate the plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the plan if the employer fails to meet the minimum funding standards or is unable to pay benefits when due.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

If the plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the employer shall be liable for any unfunded vested benefits to the extent required by law. The plan has been terminated effective November 30, 2024.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Part B — Former Faurecia Exhaust Systems, Inc. Pension Plan for
Salaried Employees Plan Participants

General Information

Original Effective Date as a Separate Plan January 1, 1984

Eligibility

All salaried employees of the employer are eligible to participate in the plan upon the first day of the month coincident with or next following their date of hire. No new participants will enter the plan after March 31, 1996.

Service

Vesting service shall equal any plan year during which at least 1,000 hours are credited.

Credited service shall mean continuous employment measured in years and completed months, beginning on the later of an employee's date of hire or January 1, 1982.

No service is credited after March 31, 1996.

Normal Retirement Date

Normal retirement date is the first of the month following the employee's sixty-fifth birthday.

Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments for life, based on service to normal retirement date, is the greater of:

- (1) 1% of average compensation per year of credited service with no maximum years, plus 1/6 of 1% of such average compensation which is in excess of the participant's covered compensation per year of credited service to a maximum of 35 years; or
- (2) The monthly benefit accrued under this plan as of December 31, 1988.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

An additional monthly benefit shall be payable to those employees becoming members of this plan as of the effective date who, prior to January 1, 1982, participated in the Questor Corporation Salaried Employees Pension Plan and are not entitled to a vested benefit under such plan. The additional benefit shall be equal to the product of (1) and (2):

- (1) 1.25% of the members final average earnings; and
- (2) The period of continuous employment, measured on completed years and months, as a salaried employee of Questor Corporation prior to January 1, 1982.

Covered Compensation

Covered compensation shall mean the average of the Social Security taxable wage bases for each year during the 35-year period ending with the year in which the participant attains his Social Security retirement age.

Delayed Retirement Benefit

A participant may continue in the employment of the employer after his normal retirement date. He will accrue benefits to the same extent as if he had not attained his normal retirement date.

Average Compensation

One-twelfth of the total annual compensation (excluding sales and management bonuses) during the period of participation from January 1, 1982 to the earlier of the date of determination or March 31, 1996, divided by credited service. Annual compensation is limited in accordance with Section 401 (a)(17)(B).

Accrued Benefit

The accrued benefit at any time prior to a participant's normal retirement date shall be the benefit calculated as of his accrual date based on his years of credited service to the earlier of March 31, 1996 and his termination date.

Early Retirement Benefit

Upon the attainment of age 55 and 10 years of vesting service, a participant may elect to retire. He may receive a monthly benefit for life beginning at his normal retirement date equal to the accrued benefit at his early retirement date. Payments may begin immediately, with the benefit being reduced 6% for each year by which the payment date precedes the normal retirement date.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Disability Retirement Benefit

A participant who has completed 10 or more years of vesting service and becomes totally and permanently disabled before his normal retirement date may retire and receive a disability retirement benefit based on the average compensation, covered compensation and credited service as of the date of disability. However, the benefit will not be payable if the participant is receiving benefits from an employer-provided LTD plan.

Special Age 65 Benefit

Each retired member who has attained his sixty-fifth birthday and began receiving a retirement income under the plan at his date of termination shall be eligible to receive a monthly benefit equal to the Part B Medicare Premium.

Death Benefit

In the event of an active married participant's death after having become eligible for early retirement, it will be assumed the participant had retired on the day prior to death and elected a joint and one-half survivor benefit.

In the event of a vested married participant's death, before the participant has reached eligibility for early retirement, his surviving spouse shall receive a benefit payable at the participant's earliest retirement age, based on a joint and one-half survivor benefit.

Severance Benefit

Upon the termination of employment after five or more years of service, a participant shall have a vested interest in his accrued benefit which will be payable at normal retirement date. The percentage vested shall be:

Years of Service	Vested Percent
Less than 5	0%
5 or more	100%

A participant may elect to receive his vested interest at age 55 and completion of 10 years of vesting service. Such benefit will be reduced as described under Early Retirement Benefits.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

Optional Methods of Settlement

All optional methods of settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the optional methods of settlement described below, then the participant's retirement benefit shall automatically be paid under option [1] below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with one half the reduced benefit to be continued to his spouse for her lifetime after his death.
- (2) A reduced benefit to be paid during the participant's lifetime with the same or three fourths of the reduced benefit to be continued to his spouse for her lifetime after his death.
- (3) A life annuity with no payments continuing after the participant's death.

Amendment or Termination of Plan

The employer reserves the right to amend or terminate the plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the plan if the employer fails to meet the minimum funding standards or is unable to pay benefits when due.

If the plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the employer shall be liable for any unfunded vested benefits to the extent required by law.

The above description is a summary only; for additional details, reference should be made to the formal plan document.

Plan Changes Since the Prior Year

The Plan was terminated effective November 30, 2024.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan
EIN: 23-2521512 PN: 024

**Other Information to Fully and Fairly Disclose the Actuarial Position of
the Plan**

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

As a result of a change in the signing enrolled actuary during the 2024 plan year, the new enrolled actuary is signing the 2024 Schedule SB. This change will be reported on the Schedule C to the 2024 Form 5500.

Faurecia Exhaust Systems, Inc. UAW and Salaried Pension Plan

Schedule of Assets Held at End of Year - Liquidation Basis

**Form 5500, Schedule H, Line 4i
EIN 23-2521512, Plan No. 024
December 31, 2024**

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Pooled separate accounts:			
Empower Annuity Insurance Company	Core Bond/PGIM Fund Core Plus Bond/Reams Fund Prudential Short-Term Fund	\$ 10,413,383 9,897,017 3,278,381	\$ 9,992,140 9,990,900 3,305,884
Total		<u>\$ 23,588,781</u>	<u>\$ 23,288,924</u>