

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 07/15/2024 and ending 12/31/2024

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: KOPPERS INC. RETIREMENT PLAN
1b Three-digit plan number (PN): 005
1c Effective date of plan: 07/15/2024
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code.
2b Employer Identification Number (EIN): 25-1588399
2c Plan Sponsor's telephone number: 412-227-2184
2d Business code (see instructions): 321900

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	1144
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)	175
	6a(2)	15
	6b	613
	6c	153
	6d	781
	6e	91
	6f	872
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1B 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 type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 0
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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 07/15/2024 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>KOPPERS INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>005</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>KOPPERS INC.</u>	D Employer Identification Number (EIN) <u>25-1588399</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>07</u> Day <u>15</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>94243587</u>
	b Actuarial value	2b	<u>88515087</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>690</u>	<u>83394249</u>
	b For terminated vested participants	<u>332</u>	<u>14637002</u>
	c For active participants	<u>175</u>	<u>10523835</u>
	d Total	<u>1197</u>	<u>108555086</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.08 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>50000</u>
	c Target normal cost	6c	<u>50000</u>

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

SIGN HERE			
	Signature of actuary	<u>10/10/2025</u>	Date
	<u>JAMI C. ECKMAN, FSA,EA</u>	<u>23-08460</u>	Most recent enrollment number
	Type or print name of actuary	<u>412-355-8800</u>	Telephone number (including area code)
	<u>MERCER</u>		
	Firm name		
	<u>SIX PPG PLACE SUITE 400 PITTSBURGH, PA 15222-5406</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>9.32</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>5.21</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	81.30 %
15	Adjusted funding target attainment percentage	15	81.30 %
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	%
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		
09/11/2024	265000	0					
02/06/2025	13900000	0					
			Totals ▶	18(b)	14165000	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	13418254	
20	Quarterly contributions and liquidity shortfalls:			
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	
c	If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year				
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th	
0	0	0	0	

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input 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 checked="" type="checkbox"/> Yes <input 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 50000
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	20346667		243283	
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 293283
	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 293283
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 13418254
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 13124971
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 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 **07/15/2024** and ending **12/31/2024**

A Name of plan KOPPERS INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 KOPPERS INC.	D Employer Identification Number (EIN) 25-1588399	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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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)

MERCER

13-2834414

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	NONE	1372376	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)

MORGAN LEWIS AND BOCKIUS LLP

23-0891050

(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?
29 50	NONE	210102	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)

MERCER INVESTMENTS LLC

30-0282430

(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?
51	NONE	99917	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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)

DELAWARE CHARTER GUARANTEE & TRUST

51-0099493

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 50	TRUSTEE	14711	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)

SCHNEIDER DOWNS AND CO., INC

25-1408703

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	14400	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE 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.	<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 <u>07/15/2024</u> and ending <u>12/31/2024</u>	
A Name of plan <u>KOPPERS INC. RETIREMENT PLAN</u>	B Three-digit plan number (PN) <u>005</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>KOPPERS INC.</u>	D Employer Identification Number (EIN) <u>25-1588399</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>ACTIVE LONG CORPORATE FIXED INCOME</u>		
b Name of sponsor of entity listed in (a): <u>MERCER TRUST COMPANY LLC</u>		
c EIN-PN <u>45-6178743-004</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>30345729</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CORE FIXED INCOME PORTFOLIO</u>		
b Name of sponsor of entity listed in (a): <u>MERCER TRUST COMPANY LLC</u>		
c EIN-PN <u>85-2621954-048</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>24445610</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PASSIVE LONG GOVERNMENT FIXED INC</u>		
b Name of sponsor of entity listed in (a): <u>MERCER TRUST COMPANY LLC</u>		
c EIN-PN <u>51-0560117-010</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>17544320</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LONG STRIPS FIXED INCOME</u>		
b Name of sponsor of entity listed in (a): <u>MERCER TRUST COMPANY LLC</u>		
c EIN-PN <u>80-6243236-019</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1875220</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MERCER ERISA HEDGE FUND INVESTORS</u>		
b Name of sponsor of entity listed in (a): <u>MERCER TRUST COMPANY LLC</u>		
c EIN-PN <u>47-2199849-021</u>	d Entity code <u>C</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:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<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 07/15/2024 and ending 12/31/2024	
A Name of plan KOPPERS INC. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 005
C Plan sponsor's name as shown on line 2a of Form 5500 KOPPERS INC.	D Employer Identification Number (EIN) 25-1588399

Part I	Asset and Liability Statement
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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)	0
(2) Participant contributions	1b(2)	13900000
(3) Other	1b(3)	0
		1904
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0
(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)	0
(10) Value of interest in pooled separate accounts	1c(10)	74210879
(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)	
(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	0	88785774
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	0	88785774

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)	14165000	
(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)		14165000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-2298394
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		11866606

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	15272097	
(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)		15272097
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	14400	
(5) Investment advisory and investment management fees	2i(5)	99917	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	1372376	
(8) Legal fees	2i(8)	210102	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	14711	
(11) Other expenses	2i(11)	869	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1712375
j Total expenses. Add all expense amounts in column (b) and enter total	2j		16984472

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-5117866
l Transfers of assets:			
(1) To this plan	2l(1)		93903640
(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: **SCHNEIDER DOWNS AND CO. INC.**

(2) EIN: **25-1408703**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 572659.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **07/15/2024** and ending **12/31/2024**

A Name of plan KOPPERS INC. RETIREMENT PLAN	B Three-digit plan number (PN)	005
C Plan sponsor's name as shown on line 2a of Form 5500 KOPPERS INC.	D Employer Identification Number (EIN) 25-1588399	

Part I	Distributions
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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): _____		
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	282

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

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

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

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

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

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

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

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: 0.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 96.4 %
 High-Yield Debt: 2.7 % Real Assets: 0.0 % Cash or Cash Equivalents: 0.9 % Other: 0.0 %

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

Schedule SB, line 26 — Schedule of Active Participant Data

Distribution of active participants as of January 1, 2024 – Total

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29											
30–34											
35–39		4									4
40–44		5	4	2							11
45–49		5	16	7	1						29
50–54		6	7	12	6	2					33
55–59		5	8	16	15	3					47
60–64		2	5	10	9	8	5	1			40
65–69				1	1	4	2	2			10
70 & up							1				1
Total		27	40	48	32	17	8	3			175

Schedule SB, line 26 — Schedule of Active Participant Data

Distribution of active participants as of January 1, 2024 - Salaried

Attained age	Years of credited service									Total
	0–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	
Under 25										
25–29										
30–34										
35–39										
40–44	3									3
45–49	3	5								8
50–54	5	4	1							10
55–59	4	5	5	8						22
60–64	2	2	1	1	1	5				12
65–69			1	1	2	1				5
70 & up						1				1
Total	17	16	8	10	3	7				61

Schedule SB, line 26 — Schedule of Active Participant Data

Distribution of active participants as of January 1, 2024 - Hourly

Attained age	Years of credited service									Total
	0–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	
Under 25										
25–29										
30–34										
35–39	4									4
40–44	2	4	2							8
45–49	2	11	7	1						21
50–54	1	3	11	6	2					23
55–59	1	3	11	7	3					25
60–64		3	9	8	7		1			28
65–69					2	1	2			5
70 & up										
Total	10	24	40	22	14	1	3			114

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial assumptions for January 1, 2024 funding valuation**

Discount rate sponsor elections			
• Segment rates or full yield curve	Segment		
• Look-back months	4		
	Stabilized	Nonstabilized	PBGC
• First 5 years	4.75%	3.62%	3.62%
• Next 15 years	4.87%	4.46%	4.46%
• Over 20 years	5.59%	4.52%	4.52%
Mortality sponsor elections			
• Healthy participants	Section 430(h)(3) prescribed separate generational annuitant and nonannuitant mortality tables. These tables are based on the Pri-2012 mortality tables projected with mortality improvement based on the IRS methodology and adjusted projection scale MP-2021.		
• Pre-1995 disabilities	Revenue Ruling 96-7 table for participants who became disabled before 1995		
• Post-1994 disabilities	Revenue Ruling 96-7 table for participants who became disabled after 1994 and are eligible for Social Security disability benefits		
• Rationale	Assumption prescribed by IRS.		
Other economic assumptions			
• Salary increases	None		
• Inflation	None		
• Expected investment return	5.06% per year		
• Rationale	The expected rate of return on plan assets is based on the blend of the hypothetical past performance of the plan's target asset mix, and the median simulated investment return using the capital market assumptions published in Mercer Investment Consulting's Capital Markets Outlook for the plan's target asset mix.		
• Expenses	\$50,000 added to current year normal cost		
• Rationale	Prior year actual expenses rounded up to the nearest 100,000		
Demographic assumptions			
• Withdrawal	See table of sample rates.		
• Rationale	Withdrawal rates were analyzed in an experience study in 2022 based on plan experience for 2017 through 2021.		
• Disability incidence	1985 Pension Disability Study – see table of sample rates.		

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

• Rationale	Since the plan is not sufficiently large to generate credible disability incidence experience, this assumption is based on the Conference of Consulting Actuaries 1985 Pension Disability Study Class 1 rates. Class 1 rates were selected as they were most representative of the plan’s work force		
• Retirement age	Percentage		
	Attained age	Salaried	Hourly
	Under 55	0%	0%
	55-59	5%	5%
	60	5%	5%
	61	12%	11%
	62	12%	11%
	63	15%	17%
	64	30%	17%
	65	30%	45%
	66-69	23%	30%
	70 and above	100%	100%
• Rationale	Retirement rates were analyzed in an experience study in 2022 based on plan experience for 2017 through 2021.		
• Benefit commencement age for			
– Future vested deferred	Earlier of 63 or 55 with 10 years of service.		
– Current vested deferred	63, or attained age if later.		
• Spouse assumptions	Male participants	Female participants	
– Percentage married	80%	65%	
– Spouse age difference	2 years younger	2 years older	
• Rationale	Spouse assumptions were analyzed in an experience study in 2022 based on plan experience for 2017 through 2021.		
Form of payment	Single life	100% J&S	50% J&S
• Active retirements	40%	40%	20%
• Future vested deferred	40%	40%	20%
• Future disabilities	40%	40%	20%
• Future deaths	0%	0%	100%
• Current vested deferred	50%	35%	15%
• Life with five year certain for hourly locations whose normal form of payment is life with 5 years certain			
• Rationale	Form of payment assumption was analyzed in an experience study in 2022 based on plan experience for 2017 through 2021.		
Unpredictable contingent event assumptions	Not applicable		

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Table of sample rates**

Attained age	Percentage			
	Withdrawal		Disability Incidence	
	Hourly	Salaried	Hourly	Salaried
20	36.4%	16.9%	0.029%	0.030%
25	25.2	11.7	0.038	0.047
30	17.1	7.9	0.048	0.080
35	12.2	5.7	0.069	0.136
40	9.7	4.5	0.117	0.211
45	8.5	4.0	0.202	0.323
50	7.8	3.6	0.358	0.533
55	6.2	2.9	0.722	0.952
60	4.8	2.2	1.256	1.159
65	3.5	1.6	1.753	1.358

Actuarial methods**Asset methods**

The asset valuation method is an average of the adjusted market value for each month/quarter/year during the last three months preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as required by IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break-in-service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Minimum funding methods**

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual are the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

KOPPERS INC. RETIREMENT PLAN

EIN: 25-1588399

PLAN NUMBER: 005

SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

(a) Identity of Party	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	Num. of Transactions	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<u>Single transaction in excess of 5% of plan assets</u>							
* Mercer	Mercer Active Inter CR Fixed Income Port #350	-	\$ 4,729,647	1	\$ 4,423,141	\$ 4,729,647	\$ 306,506
<u>Series of transactions greater than 5% of net assets in the aggregate</u>							
* Mercer	Mercer Act Lng Corp Inv Port #600	\$ 4,659,819	-	2	4,659,819	4,659,819	-
* Mercer	Mercer Active Inter CR Fixed Income Port #350	-	5,601,454	2	5,236,869	5,601,454	364,585

* Party in interest

**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 07/15/2024 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 KOPPERS INC. RETIREMENT PLAN		B Three-digit plan number (PN) ▶	005
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF KOPPERS INC.		D Employer Identification Number (EIN) 25-1588399	
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>07</u> Day <u>15</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	94,243,587	
b Actuarial value	2b	88,515,087	
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	690	83,394,249	83,394,249
b For terminated vested participants	332	14,637,002	14,637,002
c For active participants	175	10,523,835	10,830,503
d Total	1,197	108,555,086	108,861,754
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	5.08%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	50,000	
c Target normal cost	6c	50,000	

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	<u>JCE</u>	<u>10/10/2025</u>
	Signature of actuary	Date
<u>JAMI C. ECKMAN, FSA, EA</u>	Type or print name of actuary	<u>2308460</u>
		Most recent enrollment number
<u>MERCER</u>	Firm name	<u>412-355-8800</u>
		Telephone number (including area code)
<u>SIX PPG PLACE</u>	<u>PA 15222-5406</u>	
<u>SUITE 400</u>	Address of the firm	
<u>PITTSBURGH</u>		

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 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 checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes	<input 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 checked="" type="checkbox"/> Yes	<input 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	50,000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	20,346,667	243,283	
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	293,283	
	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	293,283	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	13,418,254	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	13,124,971	
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, line 22 — Description of Weighted Average Retirement Age

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 63.

(A) Retirement age	(B) Retirement percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	5%	10,000	500	27,500
56	5%	9,500	475	26,600
57	5%	9,025	451	25,721
58	5%	8,574	429	24,864
59	5%	8,145	407	24,028
60	5%	7,738	387	23,213
61	12%	7,351	882	53,809
62	12%	6,469	776	48,128
63	15%	5,693	854	53,795
64	30%	4,839	1,452	92,902
65	30%	3,387	1,016	66,048
66	23%	2,371	545	35,991
67	23%	1,826	420	28,133
68	23%	1,406	323	21,986
69	23%	1,082	249	17,178
70	100%	833	833	58,342
Total			10,000	628,238
Average				62.82

Weighted Retirement Age = 62.82

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

(A) Retirement age	(B) Retirement percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	5%	10,000	500	27,500
56	5%	9,500	475	26,600
57	5%	9,025	451	25,721
58	5%	8,574	429	24,864
59	5%	8,145	407	24,028
60	5%	7,738	387	23,213
61	11%	7,351	809	49,325
62	11%	6,542	720	44,619
63	17%	5,823	990	62,361
64	17%	4,833	822	52,581
65	45%	4,011	1,805	117,329
66	30%	2,206	662	43,682
67	30%	1,544	463	31,041
68	30%	1,081	324	22,053
69	30%	757	227	15,664
70	100%	530	530	37,079
Total			10,000	627,660
Average				62.77

Weighted Retirement Age = 62.77

Blended	(1) Number of Participants	(2) Weighted Average Retirement Age	(3) (1) x (2)
Salaried	61	62.82	3,832
Hourly	114	62.77	7,156
Total	175		10,988
Weighted Average Retirement Age =			63

Plan: KOPPERS INC. RETIREMENT PLAN

EIN/PN: 25-1588399/005

Valuation Date: 01/01/2024

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	130,337	508,786	7,835,980	8,475,103
2025	233,667	574,630	7,642,063	8,450,360
2026	337,557	601,281	7,469,800	8,408,638
2027	427,464	639,633	7,284,869	8,351,967
2028	510,734	682,873	7,087,943	8,281,550
2029	581,438	756,901	6,882,582	8,220,922
2030	652,336	853,039	6,661,671	8,167,046
2031	706,106	882,682	6,426,393	8,015,181
2032	745,361	875,933	6,188,398	7,809,692
2033	777,834	879,527	5,940,104	7,597,465
2034	807,094	919,273	5,681,790	7,408,157
2035	839,646	943,317	5,407,685	7,190,647
2036	859,830	988,259	5,129,660	6,977,749
2037	880,034	1,024,364	4,843,967	6,748,365
2038	888,849	1,049,475	4,549,652	6,487,976
2039	893,908	1,106,752	4,251,494	6,252,154
2040	901,361	1,113,850	3,949,636	5,964,848
2041	893,315	1,105,339	3,646,022	5,644,676
2042	890,301	1,129,531	3,342,820	5,362,652
2043	880,544	1,118,185	3,042,413	5,041,142
2044	863,312	1,105,504	2,747,378	4,716,194
2045	845,478	1,088,882	2,460,429	4,394,789
2046	823,228	1,099,343	2,184,319	4,106,890
2047	795,468	1,074,598	1,921,706	3,791,772
2048	765,593	1,045,806	1,674,991	3,486,390
2049	734,263	1,006,505	1,446,174	3,186,942
2050	701,616	966,635	1,236,733	2,904,985
2051	664,960	935,500	1,047,569	2,648,029
2052	626,980	890,841	878,991	2,396,812
2053	587,860	848,662	730,734	2,167,256
2054	547,987	804,865	602,039	1,954,891
2055	507,828	758,504	491,744	1,758,076
2056	467,850	711,728	398,379	1,577,958
2057	428,425	665,429	320,273	1,414,127
2058	389,936	619,474	255,672	1,265,082
2059	352,762	574,246	202,808	1,129,817
2060	317,211	530,028	159,979	1,007,218
2061	283,529	487,008	125,607	896,144
2062	251,907	445,397	98,267	795,571
2063	222,476	405,378	76,702	704,556
2064	195,301	367,113	59,830	622,244
2065	170,400	330,731	46,729	547,860
2066	147,751	296,338	36,627	480,716
2067	127,294	264,015	28,888	420,197
2068	108,950	233,827	22,995	365,772
2069	92,618	205,802	18,526	316,946
2070	78,178	179,939	15,144	273,261
2071	65,505	156,230	12,585	234,320
2072	54,464	134,645	10,639	199,748
2073	44,920	115,144	9,145	169,209

Schedule H, line 3d — Auditor’s Opinion

Effective July 15, 2024, the Retirement Plan for Koppers Inc. (“Original Plan”) was amended to spin off certain participants to this newly established plan called the Koppers Inc. Retirement Plan (“Spin Off Plan”). The Spin Off Plan was terminated effective August 31, 2024. This is a short plan year of fewer than seven (7) months duration for the newly established plan and therefore, the opinion of an independent qualified public accountant is not attached as part of the Schedule H because it will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Schedule SB, Part V — Summary of Plan Provisions**Summary of major plan provisions**

Effective date and plan year	Original plan: December 1, 1989 Restated plan: January 1, 2014 Plan year: January 1, 2016
Status of the plan	<u>Salaried</u> : The plan does not have accruals and is frozen to new entrants as of December 31, 2006. <u>Hourly</u> : The plan does not have accruals and is frozen to new entrants. A listing of locations with respective freeze dates can be found in Table A below.
Significant events that occurred during the year	None
Definitions	
• Covered employees	<u>Salaried</u> : All employees hired before December 31, 2006. <u>Hourly</u> : All Hourly employees of Koppers Inc.
• Participation	<u>Salaried</u> : Participation was frozen as of December 31, 2006. <u>Hourly</u> : Participation is frozen for all hourly locations. For details, please refer Table A after plan provisions
• Vesting service	A participant is credited with vesting service for all continuous service.
• Credited service	<u>Salaried</u> : Benefit accrual service was frozen on December 31, 2006. <u>Hourly</u> : Benefit service accrual is frozen for all hourly locations. For details, please refer Table A after plan provisions.
• Pensionable earnings	<u>Salaried</u> : Annual salary on and after June 1, 2004 is the sum of annual rate of basic salary as of January 1, incentive and lump sum increases payments, bonuses, and overtime payments. Prior to June 1, 2004, annual salary is the sum of annual rate of basic salary as of January 1, plus one-half of bonus and incentive payments, plus sales commissions and overtime payments. <u>Hourly</u> : All compensation of an employee reported as wages.
• Final average earnings	Terminal Salary for Salaried employees is the average annual salary for the five consecutive years in the ten years prior to and including the year of retirement that produces the highest average. Compensation after December 31, 2006 will not be reflected.
• Accrued benefit	<u>Salaried</u> : Benefit is based on service and earnings. Benefits were frozen as of December 31, 2006. <u>Hourly</u> : Benefit is based on service and earnings. The benefit formula varies according to location. See Hourly Location Schedule of Benefits for accrued benefit computation based on Participating Group. Benefits are frozen for all hourly locations. For details, please refer Table A after plan provisions.
Normal retirement	
• Eligibility	Eligibility is attained upon the attainment of age 65.

Schedule SB, Part V — Summary of Plan Provisions

• Benefit	<p><u>Salaried:</u> The Normal Retirement Benefit is the sum of (1) and (2) as follows:</p> <ol style="list-style-type: none"> 1. Post-June 1, 2004 benefit is the sum of 1.0% of Terminal Salary multiplied by credited service earned after June 1, 2004. 2. Pre-June 1, 2004 benefit is the greater of 1) 1.2% of first \$16,000 of terminal salary plus 1.6% of the excess multiplied by years of credited service or 2) the minimum annual retirement benefit of 1.2% of terminal salary times credited service not exceeding 35 years less the benefit payable under the defined benefit plan of Koppers Company. <p><u>Hourly:</u> See Hourly Location Schedule of Benefits for benefit formula based on Participating Group.</p>
Early retirement	
• Eligibility	<p><u>Salaried:</u> Eligibility is attained upon the attainment of age 55 and 10 years of service.</p> <p><u>Hourly:</u> See Hourly Location Schedule of Benefits following for eligibility based on Participating Group.</p>
• Benefit	<p><u>Salaried:</u> The benefit is based on service at time of retirement actuarially reduced for commencement prior to normal retirement date. Unreduced early retirement occurs at age 60 with 25 years of service. A participant who is involuntarily terminated, and who has 30 years of service, may retire early with a benefit reduced by 3% of each year prior to age 60.</p> <p><u>Hourly:</u> The benefit is based on service at time of retirement actuarially reduced for commencement prior to normal retirement date. Unreduced early retirement occurs at age listed in Hourly Location Schedule of Benefits. If payments are to begin prior to Normal Retirement Date, the benefit will be reduced by 5% for each year by which a participant's Early Retirement Date precedes his Normal Retirement Date or in accordance with the early retirement factors set forth in the Hourly Location Schedule of Benefits applicable to his Participating Group.</p>
Late retirement	
• Eligibility	Retirement after Normal Retirement Date.
• Benefit	The benefit is based on service and earnings as of actual date of retirement.
Deferred vested	
• Eligibility	The benefit is based on service and earnings as of actual date of retirement.
• Benefit	<p><u>Salaried:</u> The monthly amount of the pension on a single-life basis commencing as of the member's normal retirement date is determined in the same manner as a normal retirement pension, based on his credited service and annual earnings at termination of employment. If the member has completed at least 10 years of credited service but had not reached age 55, the member, shall be eligible to elect payment commencement after age 55, the amount will be reduced on an actuarially equivalent basis.</p> <p><u>Hourly:</u> The monthly amount of the pension on a single-life basis commencing as of the member's normal retirement date is determined in the same manner as a normal retirement pension, based on his credited service and annual earnings at termination of employment. The amount of benefit payable shall be reduced for each year the participant's payment</p>

Schedule SB, Part V — Summary of Plan Provisions

	commencement date precedes age 65 in accordance with the early retirement factors set forth in the Hourly Location Schedule of Benefits applicable to his Participating Group.
Disability	
• Eligibility	<u>Salaried</u> : Eligibility is based on the definition of total and permanent disability as determined by Koppers Inc. <u>Hourly</u> : Only hourly employees in a Participating Group that specifically provides that a disability retirement benefit is payable in accordance with the Hourly Location Schedule of Benefits.
• Benefit	<u>Salaried</u> : The benefit at age 65 is based on total credited service and service while on LTD. <u>Hourly</u> : See Hourly Location Schedule of Benefits for benefit by Participating Group.
Pre-retirement death	
• Eligibility	A spouse is eligible for a pre-retirement death benefit if participant was 100% vested at the time of death.
• Benefit	<u>Salaried</u> : The surviving spouse of a terminated vested participant will be eligible to receive a benefit equal to 50% of the accrued benefit reduced for the 50% joint and survivor option. <u>Hourly</u> : If the participant dies while in service and after meeting the eligibility for a normal, unreduced early, early, or 30-year retirement benefit (see Hourly Location Schedule of Benefits), the surviving spouse shall receive a benefit equal to the pension payable to the spouse in the form of a 50% joint and survivor option (unless otherwise described in the Hourly Location Schedule of Benefits) as if the participant had retired on a normal, unreduced early or early retirement pension, whichever is applicable, commencing on the first day of the month in which he died. If the participant dies while in service and before meeting the eligibility for a normal, unreduced early, early, or 30-year retirement benefit, but with a non forfeitable right to a deferred vested retirement benefit, the spouse shall receive a benefit equal to the pension payable to the spouse in the form of a 50% joint and survivor option (unless otherwise described in the Hourly Location Schedule of Benefits), based on the participant's credited service on his date of death and commencing on the participant's 55th birthday.
Form of benefits	
• Automatic form for unmarried participants	<u>Salaried</u> : Life annuity <u>Hourly</u> : See Hourly Location Schedule of Benefits for normal form based on Participant Group.
• Automatic form for married participants	Joint and 50% survivor annuity, actuarially reduced.
• Optional forms	<u>Salaried</u> : 50%, 75% or 100% contingent annuitant monthly annuity, and 60-month, 120-month, or 180-month certain and continuous monthly annuity <u>Hourly</u> : 50% contingent annuitant monthly annuity and 60-month certain and continuous monthly annuity.

Schedule SB, Part V — Summary of Plan Provisions

	The plan was amended, effective January 1, 2016, to offer a one-time unlimited lump sum option to certain eligible deferred vested participants during a window period in 2016.
<ul style="list-style-type: none"> Optional form conversion factors 	Actuarial equivalence shall be determined based on a 6% interest assumption and the mortality table prescribed by the Secretary of the Treasury in accordance with Code Section 417(e)(3)(A)(ii)(I) in effect on the date of distribution.
Miscellaneous	
<ul style="list-style-type: none"> Maximum compensation 	Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually. For 2024 the limit is \$345,000.
<ul style="list-style-type: none"> Maximum benefits 	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is \$275,000.

Benefits included or excluded

Unless noted below, all benefits provided by the plan are included in this valuation.

- **Plan amendments excluded:** Amendments adopted after the valuation date or effective after the current year are excluded from the valuation.
- **Late retirement increases:**
 - *Active participants:* The plan provides benefit suspension notices to participants who work beyond normal retirement; therefore, late retirement actuarial increases only apply to participants who defer retirement beyond age 70½. This valuation includes increases for current participants over age 70½.
 - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Schedule SB, Part V — Summary of Plan Provisions**Plan provisions specific to funding****Additional benefits included or excluded****• IRC Section 436 benefit restrictions:**

- *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits for events that occurred before the valuation date but includes contingent event benefits for events that are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
- *Plan amendments:* See above.
- *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
- *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.

- **Scheduled benefit increases:** Scheduled benefit increases effective after the end of the current plan year are excluded from minimum funding requirements.

- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Plan provision changes since prior valuation

Maximum compensation amounts under IRS rules were updated from 2023 to 2024.

Schedule SB, Part V — Summary of Plan Provisions

Location	Chicago	Follansbee	Houston	Portland	Woodward Tar	Woodward Coke	Monessen
Location Number	606	611	615	638	651	653	654
Normal Retirement	Age 65	age 65 & 5 yrs svc	age 65 & 5 yrs svc	age 65 & 5 yrs svc	Age 65	age 65 & 5 yrs svc	age 65 & 5 yrs svc
Reduced Early Retirement	age 55 & 10 yrs svc	age 55 & 10 yrs svc	age 60 & 15 yrs svc	age 55 & 10 yrs svc	age 62 & 10 yrs svc	age 55 & 10 yrs svc	age 55 & 10 yrs svc
Unreduced Early Retirement (1)	age 62 & 25 yrs svc	age 62 & 25 yrs svc	30 yrs svc	N/A	age 62 & 30 yrs svc	30 yrs svc	age 62 & 25 yrs svc
Unreduced Early Retirement (2)	age 55 and 35 yrs svc	30 yrs svc	N/A	N/A	N/A	N/A	N/A
Early retirement reduction	5% per year prior to age 65	5% per year prior to age 65	5% per year prior to age 65	5% per year prior to age 65	6% per year prior to age 65	5% per year prior to age 65	5% per year prior to age 65
Normal form of payment	5 C&C	5 C&C	Life	5 C&C	Life	Life	5 C&C
% of pay formula	1.0% / 1.4% \$4,200 brk pt	N/A	1.0% / 1.4% \$4,200 brk pt	1.0% / 1.4% \$4,200 brk pt	N/A	N/A	N/A
\$ multiplier(s) as of val. date	\$17 / \$20	\$34 / \$57.50	\$14 / \$17	\$16.50	\$14 / \$37	\$17 / \$29	\$33 / \$47
Multiplier change date	1/1/1989	1/1/1993	1/1/1991	N/A	1/1/1989	1/1/1989	5/1/1995
Hard freeze date (Benefit Accrual freeze)	01/01/2014	01/01/2014	Closed	12/01/2014	Closed	Closed	Closed
Soft freeze date (Participation freeze)	08/01/2008	12/01/2010	Closed	02/03/2014	Closed	Closed	Closed
Special pension	N/A	Yes	Yes	N/A	N/A	N/A	N/A
Disability pension	Unreduced accrued benefit payable immediately	Unreduced accrued benefit payable immediately	Greater of \$125/mo. and unreduced accrued benefit + \$100 until eligible for unreduced SSI.	Unreduced accrued benefit payable immediately	Greater of \$100/mo. and unreduced accrued benefit payable immediately	Unreduced accrued benefit payable immediately	Unreduced accrued benefit payable immediately

KOPPERS INC. RETIREMENT PLAN

EIN: 25-1588399
PLAN NUMBER: 005

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
		<u>Money Market</u>		
	Allspring	Allspring 100% Treasury Money Market Institutional	\$ 672,991	\$ 672,991
		<u>Collective Equity Funds</u>		
*	Mercer	Mercer Act Lng Corp Inv Port #600	29,698,470	30,345,729
*	Mercer	Mercer Active Inter CR Fixed Income Port #350	22,794,950	24,445,610
*	Mercer	Mercer Lng Dur Pass Fxd Inc CT #420	18,492,645	17,544,320
*	Mercer	Mercer Long Strips FI Port #630	1,877,141	1,875,220
			<u>72,863,206</u>	<u>74,210,879</u>
			<u>\$ 73,536,197</u>	<u>\$ 74,883,870</u>

* Party in interest

Schedule SB, line 32 — Schedule of Amortization Bases

The total shortfall amortization charge is the sum of the individual shortfall amortization installments for each plan year since the IRC Section 430 changes made by ARPA took effect for the plan. Although an individual shortfall amortization installment can be negative, the combined shortfall amortization charge cannot be less than \$0.

Shortfall bases				
Year established	Outstanding balance	Years remaining	2024 installment	
2023	\$ 21,313,707	14	\$	2,034,242
2024	(967,040)	15		(87,982)
Total, full plan year	\$ 20,346,667		\$	1,946,260
Total, prorated for plan termination	N/A			243,283

Schedule SB, line 25 — Change in Method**Details Related to July 15, 2024 Spin off**

Effective July 15, 2024, the Retirement Plan for Koppers Inc. (“Original Plan”) was amended to spin off certain participants to a newly established plan called the Koppers Inc. Retirement Plan (“Spin Off Plan”). The Spin Off Plan was terminated effective August 31, 2024.

The valuation treatment and allocation of results among the Original Plan and Spin Off Plan is consistent with our understanding of applicable laws, regulations and Gray Book guidance. In addition, an application for a funding method change to approve the methodology as described in this attachment to Schedule SB, line 25, was filed with the IRS in November 2024 and approved September 2025.

The counts, liabilities, and assets shown for the Original Plan and any measures before the valuation date for the Koppers Inc. Retirement Plan (e.g. line 16 of the 2024 Schedule SB) are the pre-spinoff amounts and the information as of January 1, 2024 reflects the results after the spinoff. The counts, liabilities, and assets shown for the Spin Off Plan are the amounts allocated as of January 1, 2024 per the methodology below. The actuarial value of assets, funding target and target normal cost, prefunding balance, minimum required contribution and shortfall bases are shown for each plan also reflect the methodologies described below.

Schedule SB, line 25 — Change in Method

The following exhibit provides the allocation of the 2024 full year valuation results between the Original Plan, Remaining Plan and Spin Off Plan.

The full year valuation was completed for the Original Plan without regard to the spin off, and then the results for the portion of the year following the September 1, 2024 spin off were allocated between the resulting plans.

The development of the 2024 minimum required contribution for the Original Plan of \$2,578,180 and the 2024 minimum required contribution for the Spin Off of \$293,283 is shown below.

Note, the minimum required contribution under IRC Section 430 is equal to the target normal cost (minus excess assets, if applicable) plus shortfall amortization charge. The target normal cost is based on the increase in pension benefits during the year plus expected expenses.

	Original Plan Before Spin-off	Original Plan After Spin-off	Spin Off Plan
Actuarial value of assets (AVA) ¹ minus carryover balance (COB) and prefunding balance (PFB)	\$ 92,059,453	3,544,366	88,515,087
Funding Target ²	(113,179,273)	(4,317,519)	(108,861,754)
Excess assets, not less than \$0	\$ 0	\$ 0	\$ 0
Target normal cost ³	\$ 1,500,000	1,450,000	50,000
Shortfall amortization charge	2,020,216	73,956	1,946,260
Waiver amortization charge	0	0	0
Minimum required contribution (full year)	\$ 3,520,216	1,523,956	1,996,260
Minimum required contribution (reflecting 7/15/2024 spin-off and 8/31/2024 termination for the Spin Off Plan)	\$ 2,871,463	\$ 2,578,180	\$ 293,283
Credit balance available to offset minimum	(0)	(0)	(0)
Minimum required contribution (after available credit balance)	\$ 2,871,463	\$ 2,578,180	\$ 293,283
Effective interest rate	5.09%	5.23%	5.08%

¹ Assets were allocated in proportion to amount transferred to the Spinoff Plan on July 15, 2024.

² Funding target was allocated based on actual liabilities at Jan 1, 2024 for the participants in Spin Off Plan and Remaining Plan.

³ Target normal cost reflects allocation of \$50,000 in benefit accruals for the Spin Off Plan during the short plan year September 1, 2024 to December 31, 2024.

Schedule SB, line 24 — Change in Actuarial Assumptions

- Interest and mortality rates were updated from 2023 to 2024 in accordance with PPA.
- The expense component of normal cost was updated to \$50,000 to reflect our expectation for the current plan year.