

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
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: PENSION PLAN FOR UNION EMPLOYEES AT ROSS SAND CASTING INDUSTRIES, INC., PLANT #3, OMCO MAC
1b Three-digit plan number: 003
1c Effective date of plan: 01/01/1992
2a Plan sponsor's name (employer, if for a single-employer plan): ROSS MOULD, LLC
2b Employer Identification Number (EIN): 45-2979151
2c Sponsor's telephone number: 412-222-7006
2d Business code (see instructions): 332900
3a Plan administrator's name and address: [X] 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.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 58
5b Total number of participants at the end of the plan year: 53
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
5d(1) Total number of active participants at the beginning of the plan year: 0
5d(2) Total number of active participants at the end of the plan year: 0
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 0

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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 entries for Lori Bozek dated 10/15/2025.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year: 556498. (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2202217	2344384
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2202217	2344384
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	345285	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	281176	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		626461
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	404086	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	34562	
g Other expenses	8g	45646	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		484294
i Net income (loss) (subtract line 8h from line 8c)	8i		142167
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 1B 3H
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		1000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 **11a** 0

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year **12b**

c Enter the amount contributed by the employer to the plan for this plan year **12c**

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) **12d**

e Will the minimum funding amount reported on line 12d be met by the funding deadline?..... Yes No N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? Yes No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? Yes No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

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

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

A Name of plan <u>PENSION PLAN FOR UNION EMPLOYEES AT ROSS SAND CASTING INDUSTRIES, INC., PLANT #3, OMCO MAC</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ROSS MOULD, LLC</u>	D Employer Identification Number (EIN) <u>45-2979151</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date:	Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2 Assets:			
a Market value	2a		<u>2703111</u>
b Actuarial value	2b		<u>2895071</u>
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	<u>65</u>	<u>3079664</u>	<u>3079664</u>
b For terminated vested participants	<u>14</u>	<u>537895</u>	<u>537895</u>
c For active participants	<u>0</u>	<u>0</u>	<u>0</u>
d Total	<u>79</u>	<u>3617559</u>	<u>3617559</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>5.04 %</u>
6 Target normal cost			
a Present value of current plan year accruals	6a		<u>0</u>
b Expected plan-related expenses	6b		<u>75685</u>
c Target normal cost	6c		<u>75685</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>10/14/2025</u>	Date
	<u>TODD M. KORDECKI</u>	<u>23-09000</u>	Most recent enrollment number
	Type or print name of actuary	<u>412-394-9983</u>	Telephone number (including area code)
	<u>ACRISURE</u>		
	Firm name		
	<u>444 LIBERTY AVENUE SUITE 605 PITTSBURGH, PA 15222</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>17.83</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)		60900
	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>5.16</u> %		3142
	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		64042
	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	80.02 %
15	Adjusted funding target attainment percentage	15	80.02 %
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	69.60 %
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		
04/09/2024	43619	0					
07/12/2024	43619	0					
10/09/2024	33671	0					
01/08/2025	33376	0					
03/31/2025	191000	0					
			Totals ▶	18(b)	345285	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	329378

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

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

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)			31a 75685
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	722488	73964	
b Waiver amortization installment.....			
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 149649
	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 149649
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 329378
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 179729
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 checked="" type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021			

Actuarial Methods and Assumptions

As of January 1, 2024

Mortality:

- For minimum and maximum funding: IRS 2024 Generational Mortality Table as described in Treasury Decision 9983
- For present value of accumulated benefits (plan accounting): Society of Actuaries (SOA) Pri-2012 amount-weighted mortality tables with blue collar adjustment, sex-distinct, separate pre- and post-commencement healthy and disabled (total dataset) participant rates and contingent survivor rates,¹ and fully generational mortality improvement projected under Scale MP-2021.

Interest Rates

	<u>Current Year</u>		<u>Prior Year</u>	
	<u>Minimum*</u>	<u>Maximum</u>	<u>Minimum*</u>	<u>Maximum</u>
• IRS Prescribed Interest Rates for Funding Target Liability:				
First Segment Rate	4.75%	3.62%	4.75%	1.41%
Second Segment Rate	4.87%	4.46%	5.00%	3.09%
Third Segment Rate	5.59%	4.52%	5.74%	3.58%
Lookback Month	September		September	

* HATFA rates (not applicable for Maximum Funding calculations)

- | | | |
|-------------------------------------|-------|-------|
| • Effective Interest Rate | 5.04% | 5.16% |
| • Present Value of Accrued Benefits | 4.50% | 4.50% |

Active Decrements (Disability/Retirement/Termination): N/A – No active employee participants.**Retirement:** Age-based rates for inactive participants are as follows.

<u>Age</u>	<u>Rates</u>
55-59	15%
60	40%
61-64	30%
65	100%

Payment Form Election: Assumed percentage electing at retirement or disability:

<u>Form of payment</u>	<u>Percentage Elected</u>
Life annuity	40%
100% J&S annuity	60%

*Actuarial Equivalent Basis: 7.50% interest, 1983 Unisex Group Annuity Mortality Table

¹ The Pri-2012 Contingent Survivor mortality table is applied to the contingent annuitant after the death of the participant, else post-commencement participant rates are applied.

Actuarial Methods and Assumptions (continued)

Marital Status: 75% Married, female spouse 2 years younger than male.

Expenses: The expected expense included in Target Normal Cost is an estimate based on prior year expenses paid from plan assets, reduced for irregularly occurring items, with an updated estimate of PBGC premiums.

Data: The valuation results are based upon participant census and financial data provided by the plan sponsor and trustee. The data was tested for reasonableness and consistency with the prior valuation.

Actuarial Cost Method: Unit Credit. A method under which the projected benefits of each individual included in an actuarial valuation are allocated by a consistent formula to valuation years. The actuarial present value of benefits allocated to a valuation year is the normal cost. The actuarial present value of benefits allocated to all periods prior to valuation year is called actuarial accrued liability. Under this method, the Actuarial Gains (losses), as they occur, generally reduce (increase) the unfunded Actuarial Accrued Liability.

Asset Valuation Method: Actuarial Value, as described in Revenue Procedure 2017-56, and smoothed over a 24-month period.

Shortfall Amortization Period: 15 years as set forth in the American Rescue Plan Act of 2021.

Significant Benefits Not Recognized: None

Prescribed Assumption or Method Set by Law or Legally Binding Authority

Assumptions and methods noted below, as used for funding calculations, are required by the Pension Protection Act of 2006 (PPA), including subsequent amendments to that Act and associated regulations.

- Mortality for healthy lives*
- Mortality improvement*
- Interest rates for minimum funding (including lookback month)*
- Interest rates for maximum funding (including lookback month)*
- Expenses (explicit assumption required by PPA)
- Asset valuation method *
- Actuarial cost method (Unit Credit required by PPA)

*Default under PPA unless the plan sponsor made a written election of a permitted alternative.

Prescribed Assumption or Method Set by Another Party

- Mortality and Mortality Improvement – ASC 960 (selected by the plan sponsor)
- Interest Rate – ASC 960 (selected by the plan sponsor)

Actuarial Methods and Assumptions (continued)

Models Used in Preparing Results: Acrisure uses valuation and projection software to model benefit cash flows, present values, and attribution to various periods based on deterministic or stochastic assumption sets and benefit parameters provided by the user. The software model also supports comparisons between periods to measure gains and losses and compile plan experience data to support or modify demographic and certain economic assumptions.

In the absence of adequate review, the model’s complexity and flexibility could lead to unintentional results. However, the model contains robust tools to test and verify the reasonableness of results. Our internal technical review utilizes these tools.

We have reviewed the model’s documentation and have relied on the expertise of the software vendor for underlying structure, methodology, and extensive supporting calculations. We have not performed a substantial audit of the model or its structure beyond typical use in preparing results as this is typically not done by plan actuaries. However, we expect that the very deep market of qualified users for this same model ensures that no materially significant issues can or will persist.

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

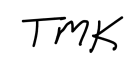
▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan PENSION PLAN FOR UNION EMPLOYEES AT ROSS SAND CASTING INDUSTRIES, INC., PLANT #3, OMCO MAC	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Ross Mould, LLC	D Employer Identification Number (EIN) 45-2979151	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
2 Assets:			
a Market value	2a	2,703,111	
b Actuarial value	2b	2,895,071	
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	65	3,079,664	3,079,664
b For terminated vested participants	14	537,895	537,895
c For active participants	0	0	0
d Total	79	3,617,559	3,617,559
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	5.04%	
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	75,685	
c Target normal cost	6c	75,685	

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>10/14/2025</u> Date <u>2309000</u> Most recent enrollment number <u>412-394-9983</u> Telephone number (including area code)
<u>TODD M. KORDECKI</u> Type or print name of actuary		
<u>ACRISURE</u> Firm name		
<u>444 LIBERTY AVENUE</u> <u>SUITE 605</u> <u>PITTSBURGH PA 15222</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 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
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b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22**

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate 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..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. Yes 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. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes 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	75,685
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	722,488	73,964
b Waiver amortization installment		

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	149,649
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0
36 Additional cash requirement (line 34 minus line 35).....	36	149,649
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	329,378

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	179,729
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. 2019 2020 2021

Plan Provisions

The following is a summary of the major provisions of the plan as of January 1, 2024. Please refer to the plan document for a more complete description of the most recent plan provisions.

Effective Date

- Originally effective January 1, 1992 as last amended effective May 2019.

Eligibility

- Represented for collective bargaining purposes by American Flint Glass Workers Union or Glass, Molders, Pottery, Plastics & Allied Workers Union and its Local 123. Must not be an employee who opted to join the I.A.M. Plan.

Normal Retirement

- Normal retirement occurs at age 65.
- Normal Form of Payment is a Monthly annuity payable for life.
- For employees of Ross Sand Casting Industries, Inc. Plant #3 and OMCO Machining Concepts, Inc., an amount equal to:
 - \$27 times Accrual Service, effective 03-01-2006 until 03-01-2007.
 - \$28 times Accrual Service, effective 03-01-2007 until 03-01-2008.
 - \$30 times Accrual Service, effective 03-01-2008 until 03-01-2011.
 - \$31 times Accrual Service, effective 03-01-2011 until 03-01-2013.
 - \$32 times Accrual Service, effective 03-01-2013 until 03-01-2014.
 - \$33 times Accrual Service, effective 03-01-2014 and after.
- For employees of Union City Non-Ferrous, Inc., an amount equal to:
 - \$26 times Accrual Service, effective 08-01-2005 until 08-01-2008.
 - \$27 times Accrual Service, effective 08-01-2008 until 08-01-2010.
 - \$28 times Accrual Service, effective 08-01-2010 until 08-01-2011.
 - \$29 times Accrual Service, effective 08-01-2011 and after.

Early Retirement

- A participant may retire under the early retirement provisions of the Plan on the first day of any month providing they have completed 30 Years of Service, or have attained age 55 and have completed 10 Years of Service.
- If 30 Years of Service, accrued benefit on early retirement date reduced by 6% for each year that the early retirement date precedes age 62 (age 60 upon plant closing). If attained age 55 with 10 years of vesting service, accrued benefit on early retirement reduced by 6% for each year that the early retirement date precedes normal retirement age 65 (age 60 upon plant closing).

Plan Provisions (continued)

Late Retirement

- Late retirement occurs on the first day of the month coincident with or immediately following the date the participant terminates employment for any reason other than death, which is subsequent to the participant's Normal Retirement Date.
- The late retirement benefit is equal to the greater of the accrued benefit increased to recognize that the annuity commences subsequent to the normal retirement date or accrued benefit on late retirement date.

Vested Termination

- A participant is fully vested in his accrued benefit after five (5) Years of Service.
- The accrued benefit is equal to the benefit developed under the normal retirement formula multiplied by the vesting percentage.

Disability Retirement

- An active participant will be eligible for disability retirement with fifteen (15) Years of Service for Union City (10 years of service for OMCO participants).
- Paid in the form of a monthly income payable until normal retirement, death, or recovery and a deferred annuity payable at the normal retirement date.
- Equals the accrued benefit on the date of disability, not less than \$20.

Death Benefit – Survivor's Pension

- Available for qualified married participants fully or partially vested in an accrued benefit.
- Paid in the form of a monthly annuity payable to spouse, deferred to the participant's earliest retirement date if later than the date of death.
- If death occurs, the amount paid to the surviving spouse is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.

Payment Forms

- **Normal**: Life Annuity payable monthly.
- **Optional**: Optional forms of payment available to plan participants which are the actuarial equivalent of the Normal Form are as follows:
 - 5, 10, or 15 years certain and life.
 - 50%, 66 2/3%, 75%, or 100% Joint and Survivor.
 - Monthly annuity with Social Security adjustment option payable for life.

Pension Plan for Union Employees at Ross Sand Casting Industries, Inc., Plant #3, OMCO Mac
 EIN/PN: 45-2979151 / 003
 Attachment to 2024 Form 5500 Schedule SB

Schedule SB, Line 32 - Schedule of Amortization Bases

	<u>Type of Base</u>	<u>Present Value of Remaining Installments</u>	<u>Valuation Date Base was Established</u>	<u>Number of Years Remaining in the Amortization Period</u>	<u>Amortization Installment</u>
1.	Shortfall	213,401	1/1/2019	10	26,155
2.	Shortfall	(133,738)	1/1/2020	11	(15,231)
3.	Shortfall	41,430	1/1/2021	12	4,420
4.	Shortfall	(99,276)	1/1/2022	13	(9,989)
5.	Shortfall	1,089,365	1/1/2023	14	103,972
6.	Shortfall	(388,694)	1/1/2024	15	(35,363)
	Total	\$ 722,488			\$ 73,964