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|---|---|---|
| <p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor<br/>Employee Benefits Security<br/>Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p> | <p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">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).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p> | <p style="font-size: x-small;">OMB Nos. 1210-0110<br/>1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p> |
|---|---|---|

**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

**A** This return/report is for:  a multiemployer plan  a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**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** If the plan is a collectively-bargained plan, check here. . . . .

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .

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

|  |  |
|--|--|
| <p><b>1a</b> Name of plan<br/><u>KINGSPAN LIGHT &amp; AIR 401(K) PLAN</u></p>  | <p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>   |
| <p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br/>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br/>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br/><u>KINGSPAN LIGHT &amp; AIR, LLC</u></p> <p><u>28662 BALLARD DRIVE</u><br/><u>LAKE FOREST, IL 60045</u></p> | <p><b>1c</b> Effective date of plan<br/><u>10/01/2016</u></p> <p><b>2b</b> Employer Identification Number (EIN)<br/><u>81-3828638</u></p> <p><b>2c</b> Plan Sponsor's telephone number<br/><u>847-816-1060</u></p> <p><b>2d</b> Business code (see instructions)<br/><u>332900</u></p> |

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

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

|                  |   |            |  |
|------------------|---|------------|--|
| <b>SIGN HERE</b> | Filed with authorized/valid electronic signature. | 10/15/2025 | BECCA BANKS  |
|                  | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |   |            |  |
|                  | Signature of DFE                                  | Date       | Enter name of individual signing as DFE                      |

|   |  |     |
|---|--|-----|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor  | <b>3b</b> Administrator's EIN              |     |
|   | <b>3c</b> Administrator's telephone number |     |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name  | <b>4b</b> EIN                              |     |
|   | <b>4d</b> PN                               |     |
| <b>5</b> Total number of participants at the beginning of the plan year   | <b>5</b>                                   | 460 |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b>                               | 421 |
|   | <b>6a(2)</b>                               | 419 |
|   | <b>6b</b>                                  | 0   |
|   | <b>6c</b>                                  | 96  |
|   | <b>6d</b>                                  | 515 |
|   | <b>6e</b>                                  | 0   |
|   | <b>6f</b>                                  | 515 |
|   | <b>6g(1)</b>                               | 305 |
| <b>6g(2)</b>  | 478  |     |
| <b>6h</b>   | 14   |     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....  | <b>7</b>                                   |     |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2K 2S 2T 3D 3H

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

|   |   |
|---|---|
| <b>9a</b> Plan funding arrangement (check all that apply)               | <b>9b</b> 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)

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

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

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

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

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

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

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

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

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

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

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**(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)

ADP, INC.

13-3036745

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 37 50 15<br>64         | RECORD<br>KEEPER  | 47578  | 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"/>                          |

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

GREENSPRING ADVISORS, LLC

82-5320133

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 15 21 49<br>50 64 99   | INVESTMENT/FIN<br>ANCIAL ADVI   | 35000  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>  | 0   | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>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.

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

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

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

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

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

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

| <b>(a)</b> Enter name and EIN or address of service provider (see instructions) | <b>(b)</b> Nature of Service Code(s) | <b>(c)</b> 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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |

Explanation:

|  |  |  |
|--|--|--|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|--|--|--|

|  |  |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b> |  |
| <b>A</b> Name of plan<br><b>KINGSPAN LIGHT &amp; AIR 401(K) PLAN</b>                                     | <b>B</b> Three-digit plan number (PN) ▶ <b>001</b>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>KINGSPAN LIGHT &amp; AIR, LLC</b>    | <b>D</b> Employer Identification Number (EIN)<br><b>81-3828638</b> |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

|  | (a) Beginning of Year | (b) End of Year |
|--|-----------------------|-----------------|
| <b>Assets</b>  |                       |                 |
| <b>a</b> Total noninterest-bearing cash .....  | <b>1a</b>             |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                       |                       |                 |
| <b>(1)</b> Employer contributions .....  | <b>1b(1)</b>          |                 |
| <b>(2)</b> Participant contributions .....   | <b>1b(2)</b>          |                 |
| <b>(3)</b> Other .....   | <b>1b(3)</b>          |                 |
| <b>c</b> General investments:  |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....   | <b>1c(1)</b>          |                 |
| <b>(2)</b> U.S. Government securities .....  | <b>1c(2)</b>          |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                            |                       |                 |
| <b>(A)</b> Preferred .....   | <b>1c(3)(A)</b>       |                 |
| <b>(B)</b> All other .....   | <b>1c(3)(B)</b>       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                      |                       |                 |
| <b>(A)</b> Preferred .....   | <b>1c(4)(A)</b>       |                 |
| <b>(B)</b> Common .....  | <b>1c(4)(B)</b>       |                 |
| <b>(5)</b> Partnership/joint venture interests .....   | <b>1c(5)</b>          |                 |
| <b>(6)</b> Real estate (other than employer real property) .....                                   | <b>1c(6)</b>          |                 |
| <b>(7)</b> Loans (other than to participants) .....  | <b>1c(7)</b>          |                 |
| <b>(8)</b> Participant loans .....   | <b>1c(8)</b>          | 141991          |
| <b>(9)</b> Value of interest in common/collective trusts .....                                     | <b>1c(9)</b>          |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                    | <b>1c(10)</b>         |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                            | <b>1c(11)</b>         |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities .....                                  | <b>1c(12)</b>         |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....        | <b>1c(13)</b>         | 13019334        |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) ..... | <b>1c(14)</b>         | 431825          |
| <b>(15)</b> Other .....  | <b>1c(15)</b>         | 30200120        |

| <b>1d</b> Employer-related investments:                                  |              | (a) Beginning of Year | (b) End of Year |
|--|--------------|-----------------------|-----------------|
| (1) Employer securities.....   | <b>1d(1)</b> |                       |                 |
| (2) Employer real property.....  | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation.....        | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e).....      | <b>1f</b>    | 13161325              | 30631945        |
| <b>Liabilities</b>   |              |                       |                 |
| <b>g</b> Benefit claims payable.....                                     | <b>1g</b>    | 5678                  | 6763            |
| <b>h</b> Operating payables.....   | <b>1h</b>    |                       |                 |
| <b>i</b> Acquisition indebtedness.....                                   | <b>1i</b>    |                       |                 |
| <b>j</b> Other liabilities.....  | <b>1j</b>    |                       |                 |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j)..... | <b>1k</b>    | 5678                  | 6763            |
| <b>Net Assets</b>  |              |                       |                 |
| <b>l</b> Net assets (subtract line 1k from line 1f).....                 | <b>1l</b>    | 13155647              | 30625182        |

**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.

| <b>Income</b>  |                 | (a) Amount | (b) Total |
|--|-----------------|------------|-----------|
| <b>a Contributions:</b>  |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers.....   | <b>2a(1)(A)</b> | 938694     |           |
| <b>(B)</b> Participants.....   | <b>2a(1)(B)</b> | 2052587    |           |
| <b>(C)</b> Others (including rollovers).....   | <b>2a(1)(C)</b> | 206662     |           |
| (2) Noncash contributions.....   | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 3197943   |
| <b>b Earnings on investments:</b>  |                 |            |           |
| <b>(1) Interest:</b>   |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....        | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities.....   | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments.....   | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants).....   | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans.....  | <b>2b(1)(E)</b> | 32564      |           |
| <b>(F)</b> Other.....  | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 32564     |
| <b>(2) Dividends:</b>  |                 |            |           |
| <b>(A)</b> Preferred stock.....  | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock.....   | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds).....                                   | <b>2b(2)(C)</b> | 1001765    |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 1001765   |
| <b>(3)</b> Rents.....  | <b>2b(3)</b>    |            |           |
| <b>(4) Net gain (loss) on sale of assets:</b>  |                 |            |           |
| <b>(A)</b> Aggregate proceeds.....   | <b>2b(4)(A)</b> |            |           |
| <b>(B)</b> Aggregate carrying amount (see instructions).....   | <b>2b(4)(B)</b> |            |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....                   | <b>2b(4)(C)</b> |            |           |
| <b>(5) Unrealized appreciation (depreciation) of assets:</b>   |                 |            |           |
| <b>(A)</b> Real estate.....  | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other.....  | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            |           |

|   |               | (a) Amount | (b) Total |
|---|---------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts .....                              | <b>2b(6)</b>  |            |           |
| (7) Net investment gain (loss) from pooled separate accounts .....                              | <b>2b(7)</b>  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts .....                      | <b>2b(8)</b>  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities .....                            | <b>2b(9)</b>  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) ..... | <b>2b(10)</b> |            | 2153584   |
| <b>c</b> Other income .....   | <b>2c</b>     |            | 27530     |
| <b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....        | <b>2d</b>     |            | 6413386   |

**Expenses**

|   |               |         |         |
|---|---------------|---------|---------|
| <b>e</b> Benefit payment and payments to provide benefits:                                  |               |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....             | <b>2e(1)</b>  | 1889257 |         |
| (2) To insurance carriers for the provision of benefits .....                               | <b>2e(2)</b>  |         |         |
| (3) Other .....   | <b>2e(3)</b>  |         |         |
| (4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....                 | <b>2e(4)</b>  |         | 1889257 |
| <b>f</b> Corrective distributions (see instructions) .....                                  | <b>2f</b>     |         | 12441   |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) .....         | <b>2g</b>     |         | 16597   |
| <b>h</b> Interest expense .....   | <b>2h</b>     |         |         |
| <b>i</b> Administrative expenses:   |               |         |         |
| (1) Salaries and allowances .....   | <b>2i(1)</b>  |         |         |
| (2) Contract administrator fees .....   | <b>2i(2)</b>  |         |         |
| (3) Recordkeeping fees .....  | <b>2i(3)</b>  | 47578   |         |
| (4) IQPA audit fees .....   | <b>2i(4)</b>  |         |         |
| (5) Investment advisory and investment management fees .....                                | <b>2i(5)</b>  | 35000   |         |
| (6) Bank or trust company trustee/custodial fees .....                                      | <b>2i(6)</b>  |         |         |
| (7) Actuarial fees .....  | <b>2i(7)</b>  |         |         |
| (8) Legal fees .....  | <b>2i(8)</b>  |         |         |
| (9) Valuation/appraisal fees .....  | <b>2i(9)</b>  |         |         |
| (10) Other trustee fees and expenses .....  | <b>2i(10)</b> |         |         |
| (11) Other expenses .....   | <b>2i(11)</b> |         |         |
| (12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....        | <b>2i(12)</b> |         | 82578   |
| <b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | <b>2j</b>     |         | 2000873 |

**Net Income and Reconciliation**

|   |              |  |          |
|---|--------------|--|----------|
| <b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> ..... | <b>2k</b>    |  | 4412513  |
| <b>l</b> Transfers of assets:   |              |  |          |
| (1) To this plan .....  | <b>2l(1)</b> |  | 13232952 |
| (2) From this plan .....  | <b>2l(2)</b> |  | 175930   |

**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: **GORFINE SCHILLER & GARDYN P.A.**

(2) EIN: **52-1231901**

**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 |
|--|-----|----|--------|
| <b>a</b> 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   |    | 701250 |
| <b>b</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  |        |
| <b>c</b> 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  |        |
| <b>d</b> 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  |        |
| <b>e</b> Was this plan covered by a fidelity bond?   | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  |     | X  |        |
| <b>g</b> 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  |        |
| <b>h</b> 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  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)   | X   |    |        |
| <b>j</b> 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  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?  |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan?   |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)   |     | X  |        |
| <b>n</b> 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 \_\_\_\_\_.

**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.)

| <b>5b(1)</b> Name of plan(s) | <b>5b(2)</b> EIN(s) | <b>5b(3)</b> PN(s) |
|------------------------------|---------------------|--------------------|
| KINGSPAN INSULATION LLC      | 47-1522864          | 001                |
|                              |                     |                    |
|                              |                     |                    |
|                              |                     |                    |

**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 \_\_\_\_\_.

|  |   |   |
|--|---|---|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Retirement Plan Information</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection.</b> |
|--|---|---|

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

|   |  |            |
|---|--|------------|
| <b>A</b> Name of plan<br><b>KINGSPAN LIGHT &amp; AIR 401(K) PLAN</b>                                  | <b>B</b> Three-digit plan number (PN)                              | <b>001</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>KINGSPAN LIGHT &amp; AIR, LLC</b> | <b>D</b> Employer Identification Number (EIN)<br><b>81-3828638</b> |            |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

**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): 57-1198022

**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**

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

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

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

|   |           |  |
|---|-----------|--|
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....    | <b>6a</b> |  |
| <b>6 b</b> Enter the amount contributed by the employer to the plan for this plan year .....  | <b>6b</b> |  |
| <b>6 c</b> 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)..... | <b>6c</b> |  |

**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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

**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

|                |   |
|----------------|---|
| <b>Part IV</b> | <b>ESOPs</b> (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:

|   |            |  |
|---|------------|--|
| <b>a</b> 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)..... | <b>14a</b> |  |
| <b>b</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).....   | <b>14b</b> |  |
| <b>c</b> 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).....  | <b>14c</b> |  |

**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:

|   |            |  |
|---|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|   |            |  |
|---|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....  | <b>16a</b> |  |
| <b>b</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..... | <b>16b</b> |  |

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 10 / 06 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704162A.



**Gorfine Schiller Gardyn**

Certified Public Accountants and Consultants



## **KINGSPAN LIGHT & AIR 401(k) PLAN**

FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023

**KINGSPAN LIGHT & AIR 401(k) PLAN**  
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*December 31, 2024 and 2023*

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\*Refers to part and item number in Schedule H of the Form 5500 (Annual Return/Report of Employee Benefit Plan) as of December 31, 2024.

All other schedules required by Item 27 of the Department of Labor Form 5500, Annual Return/Report of Employee Benefit Plan, are inapplicable and are therefore omitted.



**Gorfine Schiller Gardyn**

Certified Public Accountants and Consultants

## INDEPENDENT AUDITORS' REPORT

**To the Plan Sponsor  
and Retirement Plan Committee of  
Kingspan Light & Air 401(k) Plan  
Lake Forest, Illinois**

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

We have performed audits of the financial statements of Kingspan Light & Air 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Kingspan Light & Air 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL's), Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

### *Opinion*

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kingspan Light & Air 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Kingspan Light & Air 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

### ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kingspan Light & Air 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kingspan Light & Air 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

#### ***Other Matters – Supplemental Schedules Required by ERISA***

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

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

*Martins, Schiller & Galdyn, P.A.*

**October 14, 2025**  
**Owings Mills, Maryland**

## **FINANCIAL STATEMENTS**

**KINGSPAN LIGHT & AIR 401(k) PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
*December 31, 2024 and 2023*

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|  | <b>2024</b>          | <b>2023</b>          |
|--|----------------------|----------------------|
| <b><u>ASSETS</u></b>                     |                      |                      |
| <b>INVESTMENTS AT FAIR VALUE</b>         |                      |                      |
| Mutual funds                             | \$ 30,200,120        | \$ 13,019,334        |
| <b>RECEIVABLES</b>                       |                      |                      |
| Notes receivable from participants       | <u>445,908</u>       | <u>141,991</u>       |
| <b>TOTAL ASSETS</b>                      | <u>30,646,028</u>    | <u>13,161,325</u>    |
| <b><u>LIABILITIES AND NET ASSETS</u></b> |                      |                      |
| <b>EXCESS CONTRIBUTIONS PAYABLE</b>      | <u>6,763</u>         | <u>5,678</u>         |
| <b>NET ASSETS AVAILABLE FOR BENEFITS</b> | <u>\$ 30,639,265</u> | <u>\$ 13,155,647</u> |

*The accompanying notes are an integral part of these financial statements.*

**KINGSPAN LIGHT & AIR 401(k) PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
*For the Year Ended December 31, 2024*

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**ADDITIONS**

|  |  |                      |
|--|--|----------------------|
| Investment income  |  |                      |
| Net appreciation in fair value of investments                |  | \$ 2,153,584         |
| Dividends  |  | <u>1,001,765</u>     |
| <b>Total investment income</b>                               |  | <u>3,155,349</u>     |
| Interest income on notes receivable from participants        |  | <u>32,564</u>        |
| Other income   |  | <u>27,530</u>        |
| Contributions  |  |                      |
| Participant  |  | 2,040,146            |
| Employer   |  | 938,694              |
| Rollovers  |  | <u>206,662</u>       |
| <b>Total contributions</b>                                   |  | <u>3,185,502</u>     |
| <b>Total additions</b>                                       |  | <u>6,400,945</u>     |
| <br><b>DEDUCTIONS</b>  |  |                      |
| Benefits paid to participants                                |  | 1,889,257            |
| Deemed distributions   |  | 2,514                |
| Administrative expenses                                      |  | <u>82,578</u>        |
| <b>Total deductions</b>                                      |  | <u>1,974,349</u>     |
| <b>NET INCREASE</b>  |  | 4,426,596            |
| <b>TRANSFER OF ASSETS TO THE PLAN</b>                        |  | 13,232,952           |
| <b>TRANSFER OF ASSETS FROM THE PLAN</b>                      |  | (175,930)            |
| <b>NET ASSETS AVAILABLE FOR BENEFITS - Beginning of year</b> |  | <u>13,155,647</u>    |
| <b>NET ASSETS AVAILABLE FOR BENEFITS - End of year</b>       |  | <u>\$ 30,639,265</u> |

*The accompanying notes are an integral part of these financial statements.*

**KINGSPAN LIGHT & AIR 401(K) PLAN**  
**NOTES TO FINANCIAL STATEMENTS**  
*December 31, 2024 and 2023*

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**NOTE A – DESCRIPTION OF THE PLAN**

The following description of the Kingspan Light & Air 401(k) Plan (the Plan), formerly known as Kingspan Light & Air / CPI Daylighting 401(k) Plan, provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

**1. General**

The Plan is a defined contribution plan established and originally effective October 1, 2016 and was restated September 1, 2018 and has been amended in 2022 and in 2024 to merge other plans. The Plan is for the benefit of employees of Kingspan Light & Air, LLC, CPI Daylighting, Inc., Major Industries, Inc. Savings and Retirement Plan, and Solatube International, Inc., (collectively, the Sponsor). Effective January 1, 2024, the Plan was merged with Solatube International, Inc. 401(k) Plan. The Plan and the Trust of which it is a part of are intended to satisfy all of the requirements for a qualified retirement plan under the provisions of the Internal Revenue Code (IRC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Retirement Plan Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the plan administrator. The Plan adopted the provisions of the CARES Act, the Secure Act, and the SECURE 2.0 Act and the Plan document will be formally amended by December 31, 2029 in accordance with the legislation.

**2. Eligibility**

The Plan covers all employees of the Sponsor, with the exception of nonresident aliens and leased employees. Employees other than the previously mentioned as excluded employees, may be a participant on the first day of the month following the attainment of their eighteenth birthday and ninety days of service.

**3. Contributions**

Each year, participants may contribute up to 90% of pretax annual compensation, as defined in the Plan document. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Effective January 1, 2021, the Plan was amended to include an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3% of eligible compensation with automatic annual increases of 1% up to a maximum of 10% of compensation. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover) and may make Roth contributions. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Sponsor provides safe harbor matching contributions equal to 100% of participant contributions up to 2% of compensation plus 50% of participant contributions that exceed 2% of compensation up to 6% of compensation. The Sponsor's contributions are invested in the same investment options and allocation percentages as the participant-directed contributions. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

## **NOTE A – DESCRIPTION OF THE PLAN – Continued**

### **4. Participant Accounts**

Each participant's account is credited with the participant's contributions and Sponsor matching contributions, as well as allocations of Plan earnings and losses. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings and losses, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is based on the participant's vested account.

### **5. Vesting**

Participants are vested immediately in their contributions plus actual earnings thereon upon entering the Plan. Vesting in the Sponsor's contribution portion of their accounts is based on years of continuous service. A participant is 50% vested in safe harbor matching contributions after one year of service and 100% vested in safe harbor contributions after two years of service. Any employer contributions transferred to this Plan as a part of the Major Industries, Inc. plan merger are 50% vested after one year of service and 100% vested after two years of service. Any participant of the Solatube International, Inc. 401(k) Plan merger shall be 100% vested in any QACA Safe Harbor contributions as of January 1, 2024.

### **6. Payment of Benefits**

When an employee is terminated due to death, disability or retirement, a participant or his or her beneficiary will receive a lump-sum amount equal to the participant's vested interest in his or her account. Benefits are recorded when paid.

### **7. Notes Receivable From Participants**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, as defined by law. The loans are secured by the balance in the participant's account and bear interest rates of 4.25% to 10.50%, which are commensurate with local prevailing rates as determined by the plan administrator. Principal and interest is paid ratably through payroll deductions.

### **8. Excess Contributions Payable**

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. Excess contributions payable for the years ended December 31, 2024 and 2023 were \$6,763 and \$5,678, respectively. The Plan distributed the December 31, 2024 excess contributions prior to March 15, 2025.

### **9. Forfeited Accounts**

At December 31, 2024 and 2023, forfeited non-vested accounts totaled \$1,682 and \$1,073, respectively. These accounts will be used to pay administrative expenses of the Plan and reduce future employer contributions. In 2024, employer contributions were reduced by \$45,972 from the use of forfeited nonvested accounts.

## **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **1. Basis of Accounting**

The financial statements of the Plan are prepared on the accrual basis of accounting.

### **2. Use of Estimates**

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of changes in net assets during the reporting period. Actual results could differ from those estimates.

### **3. Investment Valuation and Income Recognition**

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Sponsor determines the Plan's valuation policies utilizing information provided by investment advisors and trustees. See Note D for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

### **4. Notes Receivable From Participants**

Notes receivable from participants are measured at their unpaid principal balances plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

### **5. Contributions**

Contributions from Plan participants and the matching contributions from the employer are recorded in the year which the employee contributions are withheld from compensation.

### **6. Payment of Benefits**

Benefits are recorded when paid.

### **7. Administrative Expenses**

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Sponsor. Expenses that are paid by the Sponsor are excluded from these financial statements. Certain fees related to the administration of participant transactions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

## **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

### **8. Subsequent Events**

The Plan has evaluated events and transactions for potential recognition or disclosure through October 14, 2025, the date the financial statements were available to be issued.

## **NOTE C – INFORMATION CERTIFIED BY THE PLAN’S TRUSTEE**

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments held and notes receivable from participants held at December 31, 2024 and 2023, and net appreciation in fair value of investments and dividends for the year ended December 31, 2024, was obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by Reliance Trust Company, (the trustee of the Plan).

## **NOTE D – FAIR VALUE MEASUREMENTS**

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted market prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.
- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

## **NOTE D – FAIR VALUE MEASUREMENTS – Continued**

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

*Mutual funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

| Description                     | Assets at Fair Value as of December 31, 2024 |             |             |                      |
|---------------------------------|--|-------------|-------------|----------------------|
|                                 | Level 1                                      | Level 2     | Level 3     | Total                |
| Mutual funds                    | \$ 30,200,120                                | \$ -        | \$ -        | \$ 30,200,120        |
| Total investments at fair value | <u>\$ 30,200,120</u>                         | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 30,200,120</u> |

| Description                     | Assets at Fair Value as of December 31, 2023 |             |             |                      |
|---------------------------------|--|-------------|-------------|----------------------|
|                                 | Level 1                                      | Level 2     | Level 3     | Total                |
| Mutual funds                    | \$ 13,019,334                                | \$ -        | \$ -        | \$ 13,019,334        |
| Total investments at fair value | <u>\$ 13,019,334</u>                         | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 13,019,334</u> |

## **NOTE E – PLAN MERGER AND PLAN TO PLAN TRANSFER**

Effective January 1, 2024, the Solatube International, Inc. 401(k) Plan merged into the Kingspan Light & Air 401(k) Plan. As a result of the merger, Solatube International, Inc. 401(k) Plan transferred all of its assets totaling \$13,232,952, based on the fair value of investments at the merger date, to the Plan on January 2, 2024 and all of the participants became eligible for the Kingspan Light & Air 401(k) Plan.

During the year ended December 31, 2024, the account balance of one participant totaling \$175,930 was transferred from the Plan into Kingspan Insulation, LLC 401(k) Plan, a defined contribution plan sponsored by an affiliate within Kingspan controlled group. This transfer was completed in accordance with the terms of the respective plan documents and applicable regulatory agreements. This transfer had no effect on the net assets available for benefits of the controlled group as a whole and is not considered to be a contribution or distribution for reporting purposes.

## **NOTE F – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS**

ADP, Inc. (ADP) is the record-keeper as defined by the Plan, and, therefore, transactions with the Plan and ADP qualify as party-in-interest transactions. The fees paid by the Plan to ADP for the year ended December 31, 2024 totaled \$47,578. The Plan also provided direct compensation to investment advisors, Greenspring Advisors, LLC (Greenspring), and therefore, transactions between the Plan and the investment advisor also qualify as party-in-interest transactions. The investment advisor fees paid by the Plan to Greenspring for the year ended December 31, 2024 totaled \$35,000.

## **NOTE G – PLAN TERMINATION**

Although it has not expressed any intent to do so, the Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

## **NOTE H – TAX STATUS**

The Internal Revenue Service issued a standard prototype profit sharing opinion letter to ADP dated October 6, 2020, stating that its prototype plan document was designed in accordance with applicable Internal Revenue Code requirements as of that date. Although the Sponsor has not applied for a determination letter for the Plan and although the Plan has been amended since receiving the determination letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

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

## **NOTE I – RISKS AND UNCERTAINTIES**

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

**NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF THE FORM 5500**

The following is a reconciliation of notes receivable from participants per the financial statements to Schedule H of Form 5500 as of December 31, 2024 and 2023:

|   | <u>2024</u>       | <u>2023</u>       |
|---|-------------------|-------------------|
| Notes receivable from participants per the financial statements   | \$ 445,908        | \$ 141,991        |
| Less: loans deemed distributed in the current year for Form 5500<br>still included in loans on the financial statements | <u>(14,083)</u>   | <u>-</u>          |
| Notes receivable from participants per Form 5500  | <u>\$ 431,825</u> | <u>\$ 141,991</u> |

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

|   | <u>2024</u>          | <u>2023</u>          |
|---|----------------------|----------------------|
| Net assets available for benefits per the financial statements  | \$ 30,639,265        | \$ 13,155,647        |
| Less: loans deemed distributed in the current year for Form 5500<br>still included in loans on the financial statements | <u>(14,083)</u>      | <u>-</u>             |
| Net assets available for benefits per Form 5500   | <u>\$ 30,625,182</u> | <u>\$ 13,155,647</u> |

The following is a reconciliation of deemed distributions per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2024:

|   |                  |
|---|------------------|
| Deemed distributions per the financial statements   | \$ 2,514         |
| Loans deemed distributed in the current year for Form 5500<br>still included in loans on the financial statements | <u>14,083</u>    |
| Deemed distributions per the Schedule H of Form 5500  | <u>\$ 16,597</u> |

**NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF THE FORM 5500 – Continued**

The following is a reconciliation of increase in net assets per the financial statements to Schedule H of Form 5500 for the year ended December 31, 2024:

|   |                     |
|---|---------------------|
| Increase in net assets available for benefits<br>per the financial statements                                     | \$ 4,426,596        |
| Loans deemed distributed in the current year for Form 5500<br>still included in loans on the financial statements | <u>(14,083)</u>     |
| Increase in net assets available for benefits<br>per Schedule H of Form 5500                                      | <u>\$ 4,412,513</u> |

**NOTE K – DELINQUENT PARTICIPANT CONTRIBUTIONS**

During 2024, the Sponsor failed to remit in a timely manner certain employee deferrals and loan repayments to the Plan aggregating \$366,271. The Sponsor computed the lost earnings on these deposits and will subsequently restore the lost earnings to the Plan in 2025.

During 2023, the Sponsor failed to remit in a timely manner certain employee deferrals to the Plan aggregating \$117,176. The Sponsor computed the lost earnings on these deposits and subsequently restored the lost earnings to the Plan in 2024.

During 2022, the Sponsor failed to remit in a timely manner certain employee deferrals to the Plan aggregating \$100,033. The Sponsor computed the lost earnings on these deposits and subsequently restored the lost earnings to the Plan in 2024.

During 2021, the Sponsor failed to remit in a timely manner certain employee deferrals to the Plan aggregating \$117,770. The Sponsor computed the lost earnings on these deposits and subsequently restored the lost earnings to the Plan in 2024.

**SUPPLEMENTAL SCHEDULES**

**KINGSPAN LIGHT & AIR 401(k) PLAN**  
**SCHEDULE OF ASSETS (HELD AT END OF YEAR) - SCHEDULE H, LINE 4i**  
**EIN #81-3828638, PLAN 001**  
**December 31, 2024**

| (a)                 | (b) Identity of issuer, borrower, or similar party | (c) Description of investment including collateral, maturity date, rate of interest, par/maturity value or shares |            |               |                  | (d) Cost | (e) Current value    |
|---------------------|--|---|------------|---------------|------------------|----------|----------------------|
|                     |  | Description   | Collateral | Maturity date | Rate of interest |          |                      |
| <b>Mutual funds</b> |  |   |            |               |                  |          |                      |
|                     | Vanguard 500 Index Fund                            | Mutual funds  | N/A        | N/A           | N/A              | 4,900    | (1) \$ 2,659,280     |
|                     | Vanguard Target Retire 2065                        | Mutual funds  | N/A        | N/A           | N/A              | 3,767    | (1) 126,651          |
|                     | Vanguard Total International Stock Index           | Mutual funds  | N/A        | N/A           | N/A              | 38,398   | (1) 1,216,830        |
|                     | Vanguard Target Retire 2070                        | Mutual funds  | N/A        | N/A           | N/A              | 10,041   | (1) 267,890          |
|                     | Vanguard Target Retire 2020                        | Mutual funds  | N/A        | N/A           | N/A              | 55,896   | (1) 1,480,127        |
|                     | Vanguard Target Retire 2030                        | Mutual funds  | N/A        | N/A           | N/A              | 62,068   | (1) 2,351,146        |
|                     | Vanguard Target Retire Inc.                        | Mutual funds  | N/A        | N/A           | N/A              | 209,935  | (1) 2,750,146        |
|                     | Vanguard Mid-Cap Index                             | Mutual funds  | N/A        | N/A           | N/A              | 5,781    | (1) 1,889,516        |
|                     | Vanguard Target Retire 2035                        | Mutual funds  | N/A        | N/A           | N/A              | 101,827  | (1) 2,441,812        |
|                     | Vanguard Target Retire 2050                        | Mutual funds  | N/A        | N/A           | N/A              | 32,369   | (1) 1,613,274        |
|                     | Vanguard Value Index Fund                          | Mutual funds  | N/A        | N/A           | N/A              | 7,462    | (1) 492,797          |
|                     | Vanguard Target Retire 2060                        | Mutual funds  | N/A        | N/A           | N/A              | 14,544   | (1) 745,356          |
|                     | Vanguard Target Retire 2025                        | Mutual funds  | N/A        | N/A           | N/A              | 116,464  | (1) 2,176,712        |
|                     | Vanguard Small-Cap Index                           | Mutual funds  | N/A        | N/A           | N/A              | 9,802    | (1) 1,128,793        |
|                     | Vanguard Target Retire 2045                        | Mutual funds  | N/A        | N/A           | N/A              | 68,808   | (1) 2,041,542        |
|                     | Vanguard Target Retire 2055                        | Mutual funds  | N/A        | N/A           | N/A              | 24,631   | (1) 1,369,744        |
|                     | Vanguard Federal Money Market                      | Mutual funds  | N/A        | N/A           | N/A              | 308,896  | (1) 308,896          |
|                     | Vanguard Target Retire 2040                        | Mutual funds  | N/A        | N/A           | N/A              | 53,159   | (1) 2,297,546        |
|                     | Vanguard Short Term Inv. Growth                    | Mutual funds  | N/A        | N/A           | N/A              | 3,285    | (1) 33,872           |
|                     | Vanguard Total Bond Market                         | Mutual funds  | N/A        | N/A           | N/A              | 54,710   | (1) 518,655          |
|                     | DFA U.S. Targeted Value                            | Mutual funds  | N/A        | N/A           | N/A              | 59,933   | (1) 2,059,905        |
|                     | Vanguard Total International Bond Index            | Mutual funds  | N/A        | N/A           | N/A              | 444      | (1) 8,709            |
|                     | DFA Global Real Estate                             | Mutual funds  | N/A        | N/A           | N/A              | 21,873   | (1) 220,921          |
|                     | <b>Total investments</b>                           |   |            |               |                  |          | <b>\$ 30,200,120</b> |
|                     | <b>* Notes receivable from participants</b>        | Loans   | N/A        | N/A           | 4.25% - 10.50%   | -        | (1) \$ 445,908       |

\* A party-in-interest as defined by ERISA

(1) Cost information has not been provided as Plan assets are participant directed.

*See independent auditors' report.*

**KINGSPAN LIGHT & AIR 401(k) PLAN**  
**SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS - SCHEDULE H, LINE 4a**  
**EIN #81-3828638, PLAN 001**  
*December 31, 2024*

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**Total that Constitute Nonexempt Prohibited Transactions**

| <u>Participant contributions transferred late to Plan. Check here if late participant loan repayments are included: <input checked="" type="checkbox"/></u> | <u>Contributions not corrected</u> | <u>Contributions corrected outside VFCP</u> | <u>Contributions Pending Correction in VFCP</u> | <u>Total fully corrected under VFCP and PTE 2002-51</u> |
|---|------------------------------------|---|---|---|
| \$ 701,250  | \$ 366,271                         | \$ 334,979                                  | \$ -  | \$ -  |

*See independent auditors' report.*

**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Financial Information**

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

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

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning and ending

|  |  |  |
|--|--|--|
| <p><b>A</b> Name of plan</p>   | <p><b>B</b> Three-digit plan number (PN) ▶</p>       |  |
| <p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500</p> | <p><b>D</b> Employer Identification Number (EIN)</p> |  |

**Part I Asset and Liability Statement**

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

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

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

**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.

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

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

**Expenses**

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

**Net Income and Reconciliation**

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

**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:

(2) EIN:

**d** The opinion of an independent qualified public accountant is **not attached** because:

- (1)  This form is filed for a CCT, PSA, 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 |
|--|-----|----|--------|
| <b>a</b> 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.) .....                 |     |    |        |
| <b>4a</b>  |     |    |        |
| <b>b</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.) ..... |     |    |        |
| <b>4b</b>  |     |    |        |
| <b>c</b> 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.) .....   |     |    |        |
| <b>4c</b>  |     |    |        |
| <b>d</b> 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.) .....  |     |    |        |
| <b>4d</b>  |     |    |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....   |     |    |        |
| <b>4e</b>  |     |    |        |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....  |     |    |        |
| <b>4f</b>  |     |    |        |
| <b>g</b> 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? .....   |     |    |        |
| <b>4g</b>  |     |    |        |
| <b>h</b> 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? .....   |     |    |        |
| <b>4h</b>  |     |    |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....   |     |    |        |
| <b>4i</b>  |     |    |        |
| <b>j</b> 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.) .....   |     |    |        |
| <b>4j</b>  |     |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....  |     |    |        |
| <b>4k</b>  |     |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....   |     |    |        |
| <b>4l</b>  |     |    |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....   |     |    |        |
| <b>4m</b>  |     |    |        |
| <b>n</b> 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. ....   |     |    |        |
| <b>4n</b>  |     |    |        |

**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 \_\_\_\_\_.

**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 \_\_\_\_\_.

**Attachment to 2024 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** KINGSPAN LIGHT & AIR 401(K) PLAN  
**Plan Sponsor's Name** KINGSPAN LIGHT & AIR, LLC

**EIN:** 81-3828638  
**PN:** 001

| (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 |
|-----|---|--|----------|-------------------|
|     | PARTICIPANT LOANS   | INTEREST RATES ( 1.07% TO 10.50%)  |          | 431,825           |
|     | VANGUARD 500 INDEX FUND - ADM                             | REGISTERED INVESTMENT COMPANY  |          | 2,659,280         |
|     | VAN TARG RETIRE 2065                                      | REGISTERED INVESTMENT COMPANY  |          | 126,651           |
|     | VANGUARD TOT INTL STK IND ADM                             | REGISTERED INVESTMENT COMPANY  |          | 1,216,830         |
|     | VAN TARG RETIRE 2070                                      | REGISTERED INVESTMENT COMPANY  |          | 267,890           |
|     | VAN TARGET RETIRE 2020                                    | REGISTERED INVESTMENT COMPANY  |          | 1,480,127         |
|     | VAN TARGET RETIRE 2030                                    | REGISTERED INVESTMENT COMPANY  |          | 2,351,145         |

**Attachment to 2024 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** KINGSPAN LIGHT & AIR 401(K) PLAN  
**Plan Sponsor's Name** KINGSPAN LIGHT & AIR, LLC

**EIN:** 81-3828638  
**PN:** 001

| (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 |
|-----|---|--|----------|-------------------|
|     | VAN TARGET RETIRE INC                                     | REGISTERED INVESTMENT COMPANY  |          | 2,750,146         |
|     | VANGUARD MID CAP INDEX - ADM                              | REGISTERED INVESTMENT COMPANY  |          | 1,889,516         |
|     | VAN TARGET RETIRE 2035                                    | REGISTERED INVESTMENT COMPANY  |          | 2,441,812         |
|     | VAN TARGET RETIRE 2050                                    | REGISTERED INVESTMENT COMPANY  |          | 1,613,274         |
|     | VANGUARD VALUE INDEX FUND ADMR                            | REGISTERED INVESTMENT COMPANY  |          | 492,797           |
|     | VAN TARG RETIRE 2060                                      | REGISTERED INVESTMENT COMPANY  |          | 745,356           |
|     | VAN TARGET RETIRE 2025                                    | REGISTERED INVESTMENT COMPANY  |          | 2,176,712         |

**Attachment to 2024 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** KINGSPAN LIGHT & AIR 401(K) PLAN  
**Plan Sponsor's Name** KINGSPAN LIGHT & AIR, LLC

**EIN:** 81-3828638  
**PN:** 001

| (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 |
|-----|---|--|----------|-------------------|
|     | VANGUARD SMALL CAP INDEX ADMRL                            | REGISTERED INVESTMENT COMPANY  |          | 1,128,794         |
|     | VAN TARGET RETIRE 2045                                    | REGISTERED INVESTMENT COMPANY  |          | 2,041,542         |
|     | VAN TARGET RETIRE 2055                                    | REGISTERED INVESTMENT COMPANY  |          | 1,369,744         |
|     | VANGUARD FEDERAL MM INV                                   | REGISTERED INVESTMENT COMPANY  |          | 308,896           |
|     | VAN TARGET RETIRE 2040                                    | REGISTERED INVESTMENT COMPANY  |          | 2,297,546         |
|     | VANGUARD SHORT TERM INV GR ADM                            | REGISTERED INVESTMENT COMPANY  |          | 33,872            |
|     | VANGUARD TOT BND MKT IND- ADM                             | REGISTERED INVESTMENT COMPANY  |          | 518,655           |

**Attachment to 2024 Form 5500**  
**Schedule H, line 4i - Schedule of Assets (Held at End of Year)**

**Plan Name** KINGSPAN LIGHT & AIR 401(K) PLAN  
**Plan Sponsor's Name** KINGSPAN LIGHT & AIR, LLC

**EIN:** 81-3828638  
**PN:** 001

| (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 |
|-----|---|--|----------|-------------------|
|     | DFA US TARGETED VAL PORT INST                             | REGISTERED INVESTMENT COMPANY  |          | 2,059,905         |
|     | VANGUARD TOTAL INTL BD IDX ADM                            | REGISTERED INVESTMENT COMPANY  |          | 8,709             |
|     | DFA GLOBAL REAL ESTATE SEC I                              | REGISTERED INVESTMENT COMPANY  |          | 220,921           |
|     |   |  |          |                   |
|     |   |  |          |                   |
|     |   |  |          |                   |
|     |   |  |          |                   |
|     |   |  |          |                   |