

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [X] a single-employer plan [ ] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [ ] automatic extension [ ] DFVC program [ ] special extension (enter description)
D If the plan is a collectively-bargained plan, check here [X]
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan: EVOQUE DATA CENTER SOLUTIONS PENSION BENEFIT PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/2019
2a Plan sponsor's name (employer, if for a single-employer plan): DAWN US HOLDINGS, LLC DBA EVOQUE DATA CENTER SOLUTIONS
2b Employer Identification Number (EIN): 84-3534180
2c Sponsor's telephone number: 469-919-4642
2d Business code (see instructions): 517000
3a Plan administrator's name and address: [X] Same as Plan Sponsor.
3b Administrator's EIN
3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 67
5b Total number of participants at the end of the plan year: 64
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item): 0
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item): 0
5d(1) Total number of active participants at the beginning of the plan year: 0
5d(2) Total number of active participants at the end of the plan year: 0
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 0

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes entries for KIRK ULRICH dated 10/15/2025.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) .....  Yes  No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) .....  Yes  No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? .....  Yes  No  Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year: 546093. (See instructions.)

<b>Part III Financial Information</b>			
<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	4860815	6020860
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	4860815	6020860
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	1485502	
<b>(2)</b> Participants .....	<b>8a(2)</b>		
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	96254	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		1581756
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	330354	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	38628	
<b>g</b> Other expenses .....	<b>8g</b>	52729	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		421711
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		1160045
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	0	

<b>Part IV Plan Characteristics</b>	
<b>9a</b>	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: <u>1C</u>
<b>b</b>	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

<b>Part V Compliance Questions</b>				
<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>Amount</b>
<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>10a</b>		X	
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X	0
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X		5000000
<b>d</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>10d</b>		X	
<b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) .....	<b>10e</b>		X	
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X	
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X	
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>			
<b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....	<b>10i</b>			

**Part VI Pension Funding Compliance**

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

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

**b PBGC missed contribution reporting requirements.** If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation \_\_\_\_\_

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

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. .... Month Day Year

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

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

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

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

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

**Part VII Plan Terminations and Transfers of Assets**

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

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

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

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

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

**Part VIII IRS Compliance Questions**

**14a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**14b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

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

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

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

<b>A</b> Name of plan <u>EVOQUE DATA CENTER SOLUTIONS PENSION BENEFIT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>DAWN US HOLDINGS, LLC DBA EVOQUE DATA CENTER SOLUTIONS</u>	<b>D</b> Employer Identification Number (EIN) <u>84-3534180</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>4856066</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>5196505</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>3</u>	<u>920392</u>
	<b>b</b> For terminated vested participants .....	<u>18</u>	<u>1319127</u>
	<b>c</b> For active participants .....	<u>46</u>	<u>4094657</u>
	<b>d</b> Total .....	<u>67</u>	<u>6334176</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.26 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>215418</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>89500</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>304918</u>

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

<b>SIGN HERE</b>			
	Signature of actuary	<u>10/13/2025</u>	Date
	<u>PHILIP BONANNO</u>	<u>23-06215</u>	Most recent enrollment number
	Type or print name of actuary	<u>212-624-5257</u>	Telephone number (including area code)
	<u>GRANT THORNTON ADVISORS LLC</u>		
	Firm name		
	<u>757 THIRD AVENUE, 9TH FLOOR</u> <u>NEW YORK, NY 10017</u>		
	Address of the firm		

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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>6.13</u> % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
<b>a</b>	Present value of excess contributions (line 38a from prior year) .....		1643
<b>b(1)</b>	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.36</u> % .....		88
<b>b(2)</b>	Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b>	Total available at beginning of current plan year to add to prefunding balance .....		1731
<b>d</b>	Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	81.26 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	81.26 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	82.28 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/10/2024	102629	0					
07/15/2024	94291	0					
10/15/2024	94291	0					
01/10/2025	94291	0					
03/10/2025	1100000	0					
			<b>Totals ▶</b>	<b>18(b)</b>	1485502	<b>18(c)</b>	

**19** Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

<b>a</b>	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
<b>b</b>	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
<b>c</b>	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	1408002

**20** Quarterly contributions and liquidity shortfalls:

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

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

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

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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c) .....				<b>31a</b> 304918
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 0
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	1197877		114151	
<b>b</b> Waiver amortization installment.....	0		0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....				<b>34</b> 419069
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....				0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....				<b>36</b> 419069
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....				<b>37</b> 1408002
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 988933
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

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

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

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

<b>A</b> Name of plan Evoque Data Center Solutions Pension Benefits Plan	<b>B</b> Three-digit plan number (PN) ▶	002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Evoque Data Center Solutions	<b>D</b> Employer Identification Number (EIN) 84-3534180	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	4,856,066
	<b>b</b> Actuarial value .....	<b>2b</b>	5,196,505
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	3	920,392
	<b>b</b> For terminated vested participants .....	18	1,319,127
	<b>c</b> For active participants .....	46	4,094,657
	<b>d</b> Total .....	67	6,334,176
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) .....	<input type="checkbox"/>	
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.26%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	215,418
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	89,500
	<b>c</b> Target normal cost .....	<b>6c</b>	304,918

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

<b>SIGN HERE</b>	<u>Philip Bonanno</u>  Signature of actuary	<u>10/03/2025</u> Date <u>2306215</u> Most recent enrollment number <u>212-624-5257</u> Telephone number (including area code)
	<u>Philip Bonanno</u> Type or print name of actuary <u>Grant Thornton Advisors LLC</u> Firm name <u>757 Third Avenue, 9th Floor</u> <u>New York NY 10017</u> Address of the firm	

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



<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 0
<b>22</b> Weighted average retirement age .....				<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c).....				<b>31a</b> 304,918
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 0
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	1,197,877		114,151	
<b>b</b> Waiver amortization installment .....	0		0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				<b>34</b> 419,069
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....			0	
<b>36</b> Additional cash requirement (line 34 minus line 35).....				<b>36</b> 419,069
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				<b>37</b> 1,408,002
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 988,933
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....				<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

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

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

## **SCHEDULE SB ATTACHMENT**

### **Statement by Enrolled Actuary**

<b>Plan Sponsor</b>	Evoque Data Center Solutions
<b>EIN/PN</b>	84-3534180
<b>Plan Name</b>	Evoque Data Center Solutions Pension Benefit Plan
<b>Valuation Date</b>	January 1, 2024
<b>Enrolled Actuary</b>	Philip Bonanno
<b>Enrollment Number</b>	23-06215

The actuarial assumptions that are not mandated by IRC § 430 and regulations represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years.

### **Change in Enrolled Actuary**

This filing reflects a change in the Enrolled Actuary for the plan. The business organization providing actuarial services to the plan has not changed.

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

## **SCHEDULE SB ATTACHMENT**

### ***2024 Schedule SB, line 22 - Description of Weighted Average Retirement Age***

**Weighted Average Retirement Age:** 62

#### **Description of Development of Weighted Average Retirement:**

The rates of retirement at each age depend on the following factors:

- Age
- Gender
- Service

The detailed description of the exact rates that apply at each age for each of the various categories is contained in the attachment ***Part V — Statement of Actuarial Assumptions/Methods.***

In computing the weighted-average retirement age, the weight applied to each age is (a)/(b), where (a) and (b) are defined as follows:

- (a) The number of participants expected to retire at the retirement age to which the weight is being applied. The number of participants expected to retire is estimated by applying the assumed rates of decrement to the current active population.
- (b) The total number of participants expected to retire. The number of participants expected to retire is estimated by applying the assumed rates of decrement to the current active population.

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

**SCHEDULE SB ATTACHMENT**

*2024 Schedule SB, line 26 – Schedule of Active Participant Data*

Attained Age	Years of Credited Service																																
	Under 1			1 to 4			5 to 9			10 to 14			15 to 19			20 to 24			25 to 29			30 to 34			35 to 39			40 & up			Total		
	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal			
Under 25	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***
25 to 29	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***
30 to 34	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***
35 to 39	0	***	***	0	***	***	0	***	***	2	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	2	***	***
40 to 44	0	***	***	0	***	***	0	***	***	1	***	***	0	***	***	1	***	***	0	***	***	0	***	***	0	***	***	0	***	***	2	***	***
45 to 49	0	***	***	0	***	***	0	***	***	1	***	***	1	***	***	6	***	***	0	***	***	0	***	***	0	***	***	0	***	***	8	***	***
50 to 54	0	***	***	2	***	***	0	***	***	5	***	***	0	***	***	6	***	***	1	***	***	0	***	***	0	***	***	0	***	***	14	***	***
55 to 59	0	***	***	1	***	***	1	***	***	1	***	***	0	***	***	7	***	***	0	***	***	0	***	***	1	***	***	0	***	***	11	***	***
60 to 64	0	***	***	0	***	***	0	***	***	1	***	***	0	***	***	4	***	***	0	***	***	0	***	***	0	***	***	1	***	***	6	***	***
65 to 69	0	***	***	1	***	***	0	***	***	0	***	***	1	***	***	0	***	***	1	***	***	0	***	***	0	***	***	0	***	***	3	***	***
70 & up	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***
<b>Total</b>	<b>0</b>	<b>***</b>	<b>***</b>	<b>4</b>	<b>***</b>	<b>***</b>	<b>1</b>	<b>***</b>	<b>***</b>	<b>11</b>	<b>***</b>	<b>***</b>	<b>2</b>	<b>***</b>	<b>***</b>	<b>24</b>	<b>***</b>	<b>***</b>	<b>2</b>	<b>***</b>	<b>***</b>	<b>0</b>	<b>***</b>	<b>***</b>	<b>1</b>	<b>***</b>	<b>***</b>	<b>1</b>	<b>***</b>	<b>***</b>	<b>46</b>	<b>***</b>	<b>***</b>

\*\*\* Per the Form 5500 instructions for line 26 of the Schedule SB, a schedule of average compensation and cash balance accounts are not required for plans reporting under 1,000 actives on line 3d, column (1).

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

## **SCHEDULE SB ATTACHMENT**

### ***2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods***

#### **Asset Valuation Method**

Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22), adopted effective January 1, 2022, using the “phase-in” approach laid out in Revenue Procedure 2017-56 Section 3.01(3).

Specifically, under this method, the value of plan assets is determined as the average of the fair market value on the valuation date and the adjusted fair market value of assets determined for one or more earlier determination dates. In the first plan year this asset valuation method is used (2022), the value of plan assets is the fair market value. In the second plan year this asset valuation method is used (2023), the value of plan assets is the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets from the immediately preceding valuation date. In the third plan year this asset valuation method is used (2024), the value of plan assets is the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets from the two immediately preceding valuation dates.

The average asset value must be restricted so that it is not greater than 110% and not less than 90% of the fair market value.

*Rationale:* The method of computing the actuarial value of assets as selected by Interlake complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but are expected to fluctuate less than the market value.

#### **Actuarial Cost Method**

Traditional Unit Credit as required by IRC 430.

#### **Interest Rates**

<b>Funding Rates</b>	<b><u>1/1/2024</u> Funding Relief (ARPA)</b>
Segment 1	4.75%
Segment 2	4.96%
Segment 3	5.59%

*Rationale:* Segment rates are prescribed and selected by the plan sponsor.

**Salary Scale:** A salary scale assumption of 10% per year for less than 5 years of service and 2.5% per year after 5 years of service was utilized.

*Rationale:* This assumption is unchanged from the prior measurement and is based on expected future experience.

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

***2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods***

**Administrative Expenses:** \$89,500 for the 2024 plan year.

*Rationale:* Based on anticipated administrative expenses to be paid from the trust, including estimated 2024 PBGC premiums.

**Mortality Rates:** Combined static Pri-2012 Mortality Table adjusted for mortality improvement using the IRS adjusted Scale MP-2021, and on the alternative for small plans that applies the same mortality rates to both annuitant and non-annuitants pursuant to IRC regulation §1.430(h)(3)-1(b)(2).

*Rationale:* This is the mortality assumption prescribed by the IRS and selected by the plan sponsor.

**Termination Rates:** Termination rates are based on the 2003 Society of Actuaries Pension Plan Turnover Study.

*Rationale:* This assumption is unchanged from the prior measurement and is based on publicly available information developed by the Society of Actuaries and is expected to be representative of future experience. Due to lack of credible data for Centersquare's specific population, there is no information to suggest that this assumption does not continue to be reasonable.

**Disability Rates:** The disability rates used are from the Society of Actuaries 1987 Group Long Term Disability Incidence Rates.

*Rationale:* This assumption is unchanged from the prior measurement and is based on publicly available information developed by the Society of Actuaries and is expected to be representative of future experience. Due to lack of credible data for Centersquare's specific population, there is no information to suggest that this assumption does not continue to be reasonable.

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

**2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**

**Retirement Rates** (illustrative annual age-based rates):

Sample retirement rates are listed below:

Retirement Rates - Males								
Age	Years of Service							
	10	11-19	20	21-24	25	26-29	30	>30
45	0%	0%	0%	0%	0%	0%	7.5%	7.5%
50	0%	0%	0%	0%	4%	4%	7.5%	6.5%
55	0%	0%	10%	10%	10%	9%	12.5%	7.5%
60	0%	0%	17.5%	10%	14%	11%	18.5%	15.5%
65	30%	30%	30%	30%	32.5%	32.5%	25%	25%
70	100%	100%	100%	100%	100%	100%	100%	100%

Retirement Rates - Females								
Age	Years of Service							
	10	11-19	20	21-24	25	26-29	30	>30
45	0%	0%	0%	0%	0%	0%	14%	14%
50	0%	0%	0%	0%	9%	9%	14%	8.5%
55	0%	0%	20%	20%	16%	11.5%	14%	10.5%
60	0%	0%	30%	20%	15%	15%	17%	16%
65	37.5%	37.5%	37.5%	35%	35%	35%	30%	25%
70	100%	100%	100%	100%	100%	100%	100%	100%

*Rationale:* This assumption is unchanged from the prior measurement. Due to lack of credible data for Centersquare’s specific population, there is no information to suggest that this assumption does not continue to be reasonable.

**Form of Payment Election:**

The form of payment assumptions are detailed in the table below:

	Lump Sum	Annuity	Lump Sum Deferred to 65	Annuity Deferred to 65
<b>ALB</b>				
Retirement - Under Age 55	15%	85%	0%	0%
Retirement - Over Age 55	30%	70%	0%	0%
Termination	60%	0%	28%	12%
<b>BCB2</b>				
Retirement	100%	0%	0%	0%
Termination	60%	0%	40%	0%

*Rationale:* This assumption is unchanged from the prior measurement. Due to lack of credible data for Centersquare’s specific population, there is not enough information to suggest this assumption does not continue to be reasonable.

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

***2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods***

**Percentage Married:** 80% of males and 55% of females are assumed to be married, with males assumed to be three years older than the female spouse.

*Rationale:* This assumption is unchanged from the prior measurement. Due to lack of credible data for Centersquare's specific population, there is no information to suggest that this assumption does not continue to be reasonable.

**30-Year Treasury Rate:** A rate of 4.25% was utilized for this assumption as of January 1, 2024. This rate is subject to the floor as described within the plan document for interest crediting rates.

*Rationale:* This assumption is based on the November 30-Year Treasury Rate preceding the plan year and is used to set the interest crediting rate prescribed in the plan provisions.

**417(e)(3) Lump Sum Conversion:** The following assumptions are used for benefits assumed to be paid as lump sums and the amounts are impacted by changes in interest rates.

Interest: Consistent with discount rate development.

Mortality: Consistent with IRS prescribed 2024 table.

*Rationale:* Prescribed methodology under Treasury Regulation 1.430(d)-1

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

## **SCHEDULE SB ATTACHMENT**

### ***2024 Schedule SB, line 24 – Change in Actuarial Assumptions***

#### **30-Year Treasury Rate**

**January 1, 2023 Valuation:** A rate of 4.00% was utilized for this assumption as of January 1, 2023. This rate is subject to the floor as described within the plan document for interest crediting rates.

**January 1, 2024 Valuation:** A rate of 4.25% was utilized for this assumption as of January 1, 2024. This rate is subject to the floor as described within the plan document for interest crediting rates.

*Rationale:* This assumption is used to set the interest crediting rate prescribed in the plan provisions.

#### **417(e)(3) Lump Sum Conversion**

The following assumptions are used for benefits assumed to be paid as lump sums and the amounts are impacted by changes in interest rates.

##### **January 1, 2023 Valuation:**

Interest: Consistent with discount rate development.

Mortality: Consistent with IRS prescribed 2023 table.

##### **January 1, 2024 Valuation:**

Interest: Consistent with discount rate development.

Mortality: Consistent with IRS prescribed 2024 table.

*Rationale:* Prescribed methodology under Treasury Regulation 1.430(d)-1

#### **Additional Liability Load**

**January 1, 2023 Valuation:** An additional load of 1.00% of valuation results was incorporated into liabilities.

**January 1, 2024 Valuation:** None.

*Rationale:* An additional margin for adverse deviation was included in the January 1, 2023 liabilities due to the lack of differential pay available for calendar year 2022 differential pay credits. The lack of available pay data was not significant given the portion of participants impacted and limited effects based on the accrued benefit formula, and therefore was not unreasonable for the purpose of the January 1, 2023 measurement. However, a load for adverse deviation was included for conservatism. This additional data point was resolved with the information available for the January 1, 2024 valuation and as such the additional load was removed from the January 1, 2024 liabilities.

These assumption changes did not reduce the funding target by at least 5 percent or at least \$5,000,000. Therefore, these assumption changes do not require approval by the Commissioner as described under §1.430(d)-1(f)(8)(i).

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

**SCHEDULE SB ATTACHMENT**

*2024 Schedule SB, line 32 – Schedule of Amortization Bases*

<i>Valuation Date Established</i>	<i>Type of Base</i>	<i>Present Value of Balance</i>	<i>Amortization Installment</i>	<i>Years Remaining</i>
January 1, 2023	Shortfall	\$1,049,790	\$100,616	14
January 1, 2024	Shortfall	\$148,087	\$13,535	15

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

## **SCHEDULE SB ATTACHMENT**

### ***2024 Schedule SB, Part V – Summary of Plan Provisions***

#### **LEGACY BARGAINED PROGRAM**

##### **Employees eligible for participation**

Employees covered under the CWA Contract who were at least age 21 and employed by the AT&T Corp. prior to the transfer to Evoque Data Center Solutions effective January 1, 2019.

##### **Definitions**

###### **Vesting Service**

A year of Vesting Service is earned for every calendar year in which an employee is credited with 1,000 hours of service. Vesting Service does not begin until the year of the employee's 18th birthday. An employee is credited with 50 hours of service for any week in which the employee completes at least one hour. Accrued benefits will be vested after three years.

###### **Term of Employment (also known as Net Credited Service)**

Term of Employment, also known as Net Credited Service (NCS), includes years, months and days of employment.

###### **Service Pension Eligible**

Attainment of age 65 with 10 years of Net Credited Service, attainment of age 55 with 20 years of Net Credited Service, attainment of age 50 with 25 years of Net Credited Service, or attainment of any age with 30 years of Net Credited Service.

###### **Pension Band Formula**

Under the pension band formula, the benefit is frozen as of September 30, 1998 unless a participant has 15 or more years of Net Credited Service on June 30, 1998 and was on the active roll of a Participating Company on May 10, 1998. The pension band formula benefit is the sum of a basic monthly pension benefit and a supplemental monthly pension benefit, if applicable. The basic monthly pension benefit is the monthly benefit factor from the Pension Band Amount shown in the tables for the pension band which applies to the participant's job title multiplied by Net Credited Service. Special rules apply for certain promotions and demotions. The supplemental monthly pension benefit is (i) x (ii) x (iii), where (i) is average annual supplemental pay for the final three years prior to termination or freeze, (ii) is 0.001, and (iii) Net Credited Service at termination or freeze.

###### **Crediting Period**

Under the Cash Balance formula, the crediting period is the calendar year. When a pension begins, the last crediting period ends the last day of the month prior to benefit commencement.

###### **Cash Balance Account**

The Cash Balance Account earns interest credits, pension band credits, and differential pay credits (if applicable) as follows:

###### **Interest Credits**

Interest is to be credited to the Cash Balance Account at the 30-year Treasury annual rate as of the November preceding the plan year. The Interest Crediting Rate for participants represented by the CWA and non-management nonunion participants shall not be less than 3.75% annually.

## Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

### **Pension Band Credits**

The Pension Band Credit is based on the pension band credit amounts shown in the tables and Net Credited Service (in whole years) as of the end of the crediting period. The pension band credit will be adjusted for part-time work, less than 12 months of work or changes in pension band during a crediting period.

### **Differential Pay Credits**

The Differential Pay Credit equals a credit for each \$100 of differential pay, if any, received during a crediting period. The credit is shown in the following table:

<b>NCS (in whole years)</b>	<b>Differential pay credit</b>
0-4	\$3.00
5-9	\$3.50
10-14	\$4.00
15-19	\$5.00
20-24	\$6.00
25-29	\$7.00
30-34	\$8.50
35&over	\$10.00

### **Pension Benefit**

The pension benefit is, in general, determined under the Cash Balance formula. For participants with a Pension Band formula benefit, the pension benefit is the greater of this benefit or the Cash Balance formula benefit, based on age at commencement and the form of benefit elected.

### **Cash Balance Formula Benefit**

The Cash Balance formula monthly accrued benefit is calculated by projecting the current Cash Balance Account to the Normal Retirement Date using the current schedule of Interest Crediting Rates and then dividing by the applicable Simplified Monthly Payment Factor at the Normal Retirement Age. For benefit commencement prior to Normal Retirement Age, early retirement factors based on benefit commencement age from the plan document are applied.

### **Eligibility**

Upon termination if vested.

### **Date Payments Begin**

At or after termination but not later than Normal Retirement Date. Any annuity form must commence at the same time the Cash Payment option if elected.

### **Pension Band Formula Benefit**

The Pension Band Formula monthly benefit is unreduced if it commences at or after age 55. Prior to age 55, it is reduced 0.5% each month commencement is prior to age 55 if Net Credited Service is less than 30 years. There is no reduction if commencement is prior to age 55 if Net Credited Service is at least 30 years.

### **Eligibility**

Upon termination if vested.

### **Date Payments Begin**

At or after termination but not later than Normal Retirement Age.

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

### **Surviving Spouse's Benefit**

#### **Eligibility**

Surviving spouse of an active vested or deferred vested participant in the event of the participant's death.

#### **Annuity Benefit If Participant Active at Death**

Greatest of (i) Single life annuity derived from the Cash Balance Account, (ii) 50% of the greater of the Pension Band Formula Benefit reduced as though the participant had terminated on the date of death and elected the 50% J&S or (iii) the same as (ii) without reduction if active participant as of May 10, 1998 and as of June 30, 1999 had at least 15 years of Net Credited Service or was Service Pension Eligible.

#### **Annuity Benefit If Participant Not Active at Death**

Greater of (i) Single life annuity derived from the Cash Balance Account or (ii) 50% of the greater of the Pension Band Benefit reduced as though the participant had terminated on the date of death and elected the 50% J&S. Benefits paid to a surviving spouse on behalf of participants who terminated employment before September 30, 1998 will be reduced for each year of pre-retirement death coverage, unless coverage has been waived.

### **Death Benefit If No Surviving Spouse**

#### **Eligibility**

Death of an active vested or deferred vested participant that does not have a surviving spouse.

#### **Lump Sum Benefit**

The lump sum equivalent of the Cash Balance Account is paid to the estate.

### **Forms of Payment**

The normal form is a straight life annuity. The automatic form of payment for a Participant who is married at the benefit commencement date is a reduced qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse upon the earlier death of the Participant.

In lieu of the automatic form of payment, a Participant may elect, with the proper spousal consent, to receive an actuarial equivalent retirement benefit in the form of a single life annuity, a single life annuity with 10 years certain, a 75% joint and survivor annuity, or a 100% joint and survivor annuity. J&S options are with pop-up. In addition, participants may elect to receive a lump sum benefit.

#### **Actuarial Equivalence**

The cash balance account is converted to the normal form single life annuity based on plan specific factors. Optional forms of payment are converted from the single life annuity based on plan specific factors of 0.95 for the single life annuity with 10 years certain, 0.92 for the 50% joint and survivor annuity, 0.885 for the 75% joint and survivor annuity, 0.85 for the 100% joint and survivor annuity. In addition, participants may elect to receive a lump sum benefit of their cash balance account, subject to IRC Section 417(e) with a November lookback month.

### **Employees with frozen cash balance accounts from prior plans are subject to the following:**

Employees who were part of the transfer to Evoque Data Center Solutions effective January 1, 2019, who had accrued benefits under prior plans are subject to plan administration concurrent with the Legacy Cash Balance Plan.

With respect to these participants individual cash balance accounts under the prior plans, the following plan specific interest crediting rates will be utilized:

Plan: Evoque Data Center Solutions Pension Benefit Plan

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- **Southeast Interest Credit**

Interest is credited to the Cash Balance Account, based on the average 30-year Treasury bond yield for the month of November preceding the plan year.

- **Legacy Management Interest Credits**

Interest will be credited to the Cash Balance Account monthly at 4%.

- **Bargained Cash Balance Interest Credits**

Interest is credited to the Cash Balance Account monthly, and the effective annual rate is based on the average 30-year Treasury bond yield for the middle month of the prior quarter.

**Employees with frozen annuity benefits from prior plans are subject to the following:**

Employees who were part of the transfer to Evoque Data Center Solutions effective January 1, 2019, who had accrued benefits under prior plans are subject to plan administration concurrent with the Legacy Cash Balance Plan, including the following annuity benefits.

- **Midwest Annuity Benefit**

- **Southwest Annuity Benefit**

**Benefits not valued**

No benefits are excluded that would materially affect the liabilities.

**CHANGES IN PLAN PROVISIONS SINCE THE PRIOR VALUATION**

- Pension Band Amounts and Pension Band Credits are updated based on those agreed upon within the Collective Bargaining Agreement for plan year's beginning January 1, 2024. Specifically, those amounts were increased by 1.00% over the Amounts and Credits effective January 1, 2023.

Plan: Evoque Data Center Solutions Pension Benefit Plan

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<b>Monthly Pension Band Amounts</b>	
<b>Pension Band</b>	<b>On or after 1/1/2024</b>
101	\$42.40
102	\$44.17
103	\$45.97
104	\$47.73
105	\$49.54
106	\$51.34
107	\$53.19
108	\$54.95
109	\$56.75
110	\$58.52
111	\$60.32
112	\$62.08
113	\$63.89
114	\$65.64
115	\$67.45
119	\$74.62
120	\$76.38
121	\$78.15
122	\$79.98
123	\$81.70
124	\$83.54
125	\$85.37
126	\$87.11
127	\$88.90
128	\$90.69
129	\$92.48
130	\$94.25
131	\$96.08
132	\$97.84
133	\$99.61

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

Pension Band	Pension Band Credits On or after 1/1/2024 Years of Service							
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+
101	\$1,138	\$1,330	\$1,516	\$1,895	\$1,913	\$2,660	\$3,225	\$3,790
102	\$1,177	\$1,376	\$1,576	\$1,968	\$1,987	\$2,762	\$3,344	\$3,936
103	\$1,229	\$1,436	\$1,637	\$2,047	\$2,068	\$2,865	\$3,482	\$4,094
104	\$1,274	\$1,489	\$1,702	\$2,127	\$2,149	\$2,971	\$3,610	\$4,249
105	\$1,323	\$1,543	\$1,770	\$2,208	\$2,230	\$3,084	\$3,750	\$4,410
106	\$1,363	\$1,596	\$1,822	\$2,275	\$2,297	\$3,191	\$3,869	\$4,554
107	\$1,415	\$1,650	\$1,882	\$2,354	\$2,378	\$3,297	\$4,009	\$4,706
108	\$1,458	\$1,702	\$1,948	\$2,435	\$2,460	\$3,410	\$4,137	\$4,867
109	\$1,510	\$1,762	\$2,008	\$2,513	\$2,538	\$3,516	\$4,276	\$5,025
110	\$1,549	\$1,808	\$2,068	\$2,585	\$2,610	\$3,616	\$4,393	\$5,174
111	\$1,601	\$1,869	\$2,134	\$2,666	\$2,693	\$3,730	\$4,529	\$5,325
112	\$1,642	\$1,914	\$2,195	\$2,745	\$2,774	\$3,844	\$4,660	\$5,484
113	\$1,695	\$1,975	\$2,253	\$2,821	\$2,849	\$3,949	\$4,794	\$5,643
114	\$1,736	\$2,027	\$2,315	\$2,893	\$2,921	\$4,049	\$4,919	\$5,786
115	\$1,782	\$2,081	\$2,373	\$2,971	\$3,001	\$4,162	\$5,053	\$5,946
116	\$1,829	\$2,141	\$2,441	\$3,053	\$3,084	\$4,276	\$5,191	\$6,102
117	\$1,882	\$2,187	\$2,507	\$3,130	\$3,161	\$4,382	\$5,319	\$6,263
118	\$1,919	\$2,240	\$2,566	\$3,204	\$3,236	\$4,482	\$5,446	\$6,403
119	\$1,968	\$2,300	\$2,625	\$3,287	\$3,320	\$4,594	\$5,578	\$6,562
120	\$2,013	\$2,354	\$2,685	\$3,357	\$3,391	\$4,701	\$5,718	\$6,722
121	\$2,062	\$2,407	\$2,751	\$3,437	\$3,471	\$4,819	\$5,846	\$6,880
122	\$2,102	\$2,453	\$2,804	\$3,510	\$3,545	\$4,919	\$5,964	\$7,019
123	\$2,153	\$2,513	\$2,871	\$3,589	\$3,626	\$5,025	\$6,102	\$7,180
124	\$2,207	\$2,573	\$2,939	\$3,671	\$3,708	\$5,132	\$6,243	\$7,340
125	\$2,248	\$2,620	\$3,000	\$3,750	\$3,787	\$5,245	\$6,370	\$7,499
126	\$2,293	\$2,674	\$3,059	\$3,823	\$3,862	\$5,351	\$6,489	\$7,639
127	\$2,346	\$2,745	\$3,130	\$3,917	\$3,956	\$5,478	\$6,655	\$7,825
128	\$2,400	\$2,792	\$3,197	\$3,989	\$4,030	\$5,585	\$6,788	\$7,983
129	\$2,435	\$2,846	\$3,244	\$4,056	\$4,096	\$5,680	\$6,901	\$8,109
130	\$2,479	\$2,893	\$3,303	\$4,130	\$4,172	\$5,779	\$7,019	\$8,258
131	\$2,526	\$2,946	\$3,370	\$4,207	\$4,249	\$5,893	\$7,153	\$8,418
132	\$2,573	\$3,000	\$3,432	\$4,286	\$4,329	\$6,005	\$7,286	\$8,577
133	\$2,620	\$3,059	\$3,491	\$4,368	\$4,412	\$6,112	\$7,426	\$8,729
134	\$2,666	\$3,112	\$3,550	\$4,435	\$4,480	\$6,211	\$7,547	\$8,876
135	\$2,708	\$3,159	\$3,610	\$4,515	\$4,560	\$6,324	\$7,679	\$9,035

Plan: Evoque Data Center Solutions Pension Benefit Plan

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## **BARGAINED CASH BALANCE 2 PROGRAM**

### **Employees Eligible for Participation**

Employees covered under the CWA Contract who were at least age 21 and employed by the AT&T Corp. prior to the transfer to Evoque Data Center Solutions effective January 1, 2019. In addition, any newly hired CWA Contract employees who are at least age 21 and meet the requirements to enter the plan.

### **Definitions**

#### **Vesting Service**

Vesting service is calculated on an elapsed time basis. Accrued benefits will be vested after three years of service.

#### **Eligible Compensation**

The sum of a participant's:

- Actual base pay
- Group incentive compensation (e.g., Team Award, STIP, etc.)
- Individual nondiscretionary incentive compensation (e.g., commissions)
- Individual Discretionary Awards (IDA)
- Lump sum special payments
- Target Incentive Compensation

#### **Cash Balance Benefit**

After completing one year of Participation Service, the Cash Balance benefit earns basic credits, interest credits and supplemental credits as follows:

#### **Basic Credits**

The basic credit equals eligible compensation multiplied by the age credit factor. The age credit factor is based on attained age at the end of the month in which credits are applied. For the participants represented by the CWA Contract the following age credit factors are applied:

<b>Attained age</b>	<b>Age credit factor</b>
under 30	1.77%
30-36	2.27%
37-43	2.78%
44-49	3.28%
50 & over	4.04%

#### **Interest Credits**

Interest is credited to the cash balance account monthly at an effective annual rate of 4.5%.

#### **Supplemental Credits**

The Supplemental credits equals eligible compensation in excess of the Social Security Wage Base, if any, multiplied by 2%.

#### **Forms of Payment**

If a participant terminates for any reason with at least 3 years of vesting service, they are eligible to receive their cash balance account in one of the available payment forms.

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The normal form is a straight life annuity. The automatic form of payment for a Participant who is married at the benefit commencement date is a reduced qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse upon the earlier death of the Participant.

In lieu of the automatic form of payment, a Participant may elect, with the proper spousal consent, to receive an actuarial equivalent retirement benefit in the form of a single life annuity, a single life annuity with 10 years certain, a 75% joint and survivor annuity, or a 100% joint and survivor annuity. J&S options are with pop-up. In addition, participants may elect to receive a lump sum benefit of their cash balance account.

#### **Actuarial Equivalence**

Cash balance accounts are converted to a single life annuity based on GATT mortality (IRS Applicable Mortality Table pursuant to IRS RR2001-62) and a 5% interest crediting rate. Optional forms of payment are converted from the single life annuity based on plan specific factors of 0.95 for the single life annuity with 10 years certain, 0.90 for the 50% joint and survivor annuity, 0.85 for the 75% joint and survivor annuity, 0.80 for the 100% joint and survivor annuity. The lump sum option is equal to the account balance since the accrued benefit under the plan is the cash balance account.

#### **Benefits Not Valued**

No benefits are excluded that would materially affect the liabilities.

#### **CHANGES IN PLAN PROVISIONS SINCE THE PRIOR VALUATION**

- None

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

## **SCHEDULE SB ATTACHMENT**

### ***2024 Schedule SB, Part V – Summary of Plan Provisions***

#### **LEGACY BARGAINED PROGRAM**

##### **Employees eligible for participation**

Employees covered under the CWA Contract who were at least age 21 and employed by the AT&T Corp. prior to the transfer to Evoque Data Center Solutions effective January 1, 2019.

##### **Definitions**

###### **Vesting Service**

A year of Vesting Service is earned for every calendar year in which an employee is credited with 1,000 hours of service. Vesting Service does not begin until the year of the employee's 18th birthday. An employee is credited with 50 hours of service for any week in which the employee completes at least one hour. Accrued benefits will be vested after three years.

###### **Term of Employment (also known as Net Credited Service)**

Term of Employment, also known as Net Credited Service (NCS), includes years, months and days of employment.

###### **Service Pension Eligible**

Attainment of age 65 with 10 years of Net Credited Service, attainment of age 55 with 20 years of Net Credited Service, attainment of age 50 with 25 years of Net Credited Service, or attainment of any age with 30 years of Net Credited Service.

###### **Pension Band Formula**

Under the pension band formula, the benefit is frozen as of September 30, 1998 unless a participant has 15 or more years of Net Credited Service on June 30, 1998 and was on the active roll of a Participating Company on May 10, 1998. The pension band formula benefit is the sum of a basic monthly pension benefit and a supplemental monthly pension benefit, if applicable. The basic monthly pension benefit is the monthly benefit factor from the Pension Band Amount shown in the tables for the pension band which applies to the participant's job title multiplied by Net Credited Service. Special rules apply for certain promotions and demotions. The supplemental monthly pension benefit is (i) x (ii) x (iii), where (i) is average annual supplemental pay for the final three years prior to termination or freeze, (ii) is 0.001, and (iii) Net Credited Service at termination or freeze.

###### **Crediting Period**

Under the Cash Balance formula, the crediting period is the calendar year. When a pension begins, the last crediting period ends the last day of the month prior to benefit commencement.

###### **Cash Balance Account**

The Cash Balance Account earns interest credits, pension band credits, and differential pay credits (if applicable) as follows:

###### **Interest Credits**

Interest is to be credited to the Cash Balance Account at the 30-year Treasury annual rate as of the November preceding the plan year. The Interest Crediting Rate for participants represented by the CWA and non-management nonunion participants shall not be less than 3.75% annually.

## Plan: Evoque Data Center Solutions Pension Benefit Plan

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### **Pension Band Credits**

The Pension Band Credit is based on the pension band credit amounts shown in the tables and Net Credited Service (in whole years) as of the end of the crediting period. The pension band credit will be adjusted for part-time work, less than 12 months of work or changes in pension band during a crediting period.

### **Differential Pay Credits**

The Differential Pay Credit equals a credit for each \$100 of differential pay, if any, received during a crediting period. The credit is shown in the following table:

<b>NCS (in whole years)</b>	<b>Differential pay credit</b>
0-4	\$3.00
5-9	\$3.50
10-14	\$4.00
15-19	\$5.00
20-24	\$6.00
25-29	\$7.00
30-34	\$8.50
35&over	\$10.00

### **Pension Benefit**

The pension benefit is, in general, determined under the Cash Balance formula. For participants with a Pension Band formula benefit, the pension benefit is the greater of this benefit or the Cash Balance formula benefit, based on age at commencement and the form of benefit elected.

### **Cash Balance Formula Benefit**

The Cash Balance formula monthly accrued benefit is calculated by projecting the current Cash Balance Account to the Normal Retirement Date using the current schedule of Interest Crediting Rates and then dividing by the applicable Simplified Monthly Payment Factor at the Normal Retirement Age. For benefit commencement prior to Normal Retirement Age, early retirement factors based on benefit commencement age from the plan document are applied.

### **Eligibility**

Upon termination if vested.

### **Date Payments Begin**

At or after termination but not later than Normal Retirement Date. Any annuity form must commence at the same time the Cash Payment option if elected.

### **Pension Band Formula Benefit**

The Pension Band Formula monthly benefit is unreduced if it commences at or after age 55. Prior to age 55, it is reduced 0.5% each month commencement is prior to age 55 if Net Credited Service is less than 30 years. There is no reduction if commencement is prior to age 55 if Net Credited Service is at least 30 years.

### **Eligibility**

Upon termination if vested.

### **Date Payments Begin**

At or after termination but not later than Normal Retirement Age.

Plan: Evoque Data Center Solutions Pension Benefit Plan

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### **Surviving Spouse's Benefit**

#### **Eligibility**

Surviving spouse of an active vested or deferred vested participant in the event of the participant's death.

#### **Annuity Benefit If Participant Active at Death**

Greatest of (i) Single life annuity derived from the Cash Balance Account, (ii) 50% of the greater of the Pension Band Formula Benefit reduced as though the participant had terminated on the date of death and elected the 50% J&S or (iii) the same as (ii) without reduction if active participant as of May 10, 1998 and as of June 30, 1999 had at least 15 years of Net Credited Service or was Service Pension Eligible.

#### **Annuity Benefit If Participant Not Active at Death**

Greater of (i) Single life annuity derived from the Cash Balance Account or (ii) 50% of the greater of the Pension Band Benefit reduced as though the participant had terminated on the date of death and elected the 50% J&S. Benefits paid to a surviving spouse on behalf of participants who terminated employment before September 30, 1998 will be reduced for each year of pre-retirement death coverage, unless coverage has been waived.

### **Death Benefit If No Surviving Spouse**

#### **Eligibility**

Death of an active vested or deferred vested participant that does not have a surviving spouse.

#### **Lump Sum Benefit**

The lump sum equivalent of the Cash Balance Account is paid to the estate.

### **Forms of Payment**

The normal form is a straight life annuity. The automatic form of payment for a Participant who is married at the benefit commencement date is a reduced qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse upon the earlier death of the Participant.

In lieu of the automatic form of payment, a Participant may elect, with the proper spousal consent, to receive an actuarial equivalent retirement benefit in the form of a single life annuity, a single life annuity with 10 years certain, a 75% joint and survivor annuity, or a 100% joint and survivor annuity. J&S options are with pop-up. In addition, participants may elect to receive a lump sum benefit.

#### **Actuarial Equivalence**

The cash balance account is converted to the normal form single life annuity based on plan specific factors. Optional forms of payment are converted from the single life annuity based on plan specific factors of 0.95 for the single life annuity with 10 years certain, 0.92 for the 50% joint and survivor annuity, 0.885 for the 75% joint and survivor annuity, 0.85 for the 100% joint and survivor annuity. In addition, participants may elect to receive a lump sum benefit of their cash balance account, subject to IRC Section 417(e) with a November lookback month.

### **Employees with frozen cash balance accounts from prior plans are subject to the following:**

Employees who were part of the transfer to Evoque Data Center Solutions effective January 1, 2019, who had accrued benefits under prior plans are subject to plan administration concurrent with the Legacy Cash Balance Plan.

With respect to these participants individual cash balance accounts under the prior plans, the following plan specific interest crediting rates will be utilized:

Plan: Evoque Data Center Solutions Pension Benefit Plan

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- **Southeast Interest Credit**

Interest is credited to the Cash Balance Account, based on the average 30-year Treasury bond yield for the month of November preceding the plan year.

- **Legacy Management Interest Credits**

Interest will be credited to the Cash Balance Account monthly at 4%.

- **Bargained Cash Balance Interest Credits**

Interest is credited to the Cash Balance Account monthly, and the effective annual rate is based on the average 30-year Treasury bond yield for the middle month of the prior quarter.

**Employees with frozen annuity benefits from prior plans are subject to the following:**

Employees who were part of the transfer to Evoque Data Center Solutions effective January 1, 2019, who had accrued benefits under prior plans are subject to plan administration concurrent with the Legacy Cash Balance Plan, including the following annuity benefits.

- **Midwest Annuity Benefit**

- **Southwest Annuity Benefit**

**Benefits not valued**

No benefits are excluded that would materially affect the liabilities.

**CHANGES IN PLAN PROVISIONS SINCE THE PRIOR VALUATION**

- Pension Band Amounts and Pension Band Credits are updated based on those agreed upon within the Collective Bargaining Agreement for plan year's beginning January 1, 2024. Specifically, those amounts were increased by 1.00% over the Amounts and Credits effective January 1, 2023.

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

<b>Monthly Pension Band Amounts</b>	
<b>Pension Band</b>	<b>On or after 1/1/2024</b>
101	\$42.40
102	\$44.17
103	\$45.97
104	\$47.73
105	\$49.54
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107	\$53.19
108	\$54.95
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111	\$60.32
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113	\$63.89
114	\$65.64
115	\$67.45
119	\$74.62
120	\$76.38
121	\$78.15
122	\$79.98
123	\$81.70
124	\$83.54
125	\$85.37
126	\$87.11
127	\$88.90
128	\$90.69
129	\$92.48
130	\$94.25
131	\$96.08
132	\$97.84
133	\$99.61

Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

Pension Band	Pension Band Credits On or after 1/1/2024 Years of Service							
	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+
101	\$1,138	\$1,330	\$1,516	\$1,895	\$1,913	\$2,660	\$3,225	\$3,790
102	\$1,177	\$1,376	\$1,576	\$1,968	\$1,987	\$2,762	\$3,344	\$3,936
103	\$1,229	\$1,436	\$1,637	\$2,047	\$2,068	\$2,865	\$3,482	\$4,094
104	\$1,274	\$1,489	\$1,702	\$2,127	\$2,149	\$2,971	\$3,610	\$4,249
105	\$1,323	\$1,543	\$1,770	\$2,208	\$2,230	\$3,084	\$3,750	\$4,410
106	\$1,363	\$1,596	\$1,822	\$2,275	\$2,297	\$3,191	\$3,869	\$4,554
107	\$1,415	\$1,650	\$1,882	\$2,354	\$2,378	\$3,297	\$4,009	\$4,706
108	\$1,458	\$1,702	\$1,948	\$2,435	\$2,460	\$3,410	\$4,137	\$4,867
109	\$1,510	\$1,762	\$2,008	\$2,513	\$2,538	\$3,516	\$4,276	\$5,025
110	\$1,549	\$1,808	\$2,068	\$2,585	\$2,610	\$3,616	\$4,393	\$5,174
111	\$1,601	\$1,869	\$2,134	\$2,666	\$2,693	\$3,730	\$4,529	\$5,325
112	\$1,642	\$1,914	\$2,195	\$2,745	\$2,774	\$3,844	\$4,660	\$5,484
113	\$1,695	\$1,975	\$2,253	\$2,821	\$2,849	\$3,949	\$4,794	\$5,643
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118	\$1,919	\$2,240	\$2,566	\$3,204	\$3,236	\$4,482	\$5,446	\$6,403
119	\$1,968	\$2,300	\$2,625	\$3,287	\$3,320	\$4,594	\$5,578	\$6,562
120	\$2,013	\$2,354	\$2,685	\$3,357	\$3,391	\$4,701	\$5,718	\$6,722
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122	\$2,102	\$2,453	\$2,804	\$3,510	\$3,545	\$4,919	\$5,964	\$7,019
123	\$2,153	\$2,513	\$2,871	\$3,589	\$3,626	\$5,025	\$6,102	\$7,180
124	\$2,207	\$2,573	\$2,939	\$3,671	\$3,708	\$5,132	\$6,243	\$7,340
125	\$2,248	\$2,620	\$3,000	\$3,750	\$3,787	\$5,245	\$6,370	\$7,499
126	\$2,293	\$2,674	\$3,059	\$3,823	\$3,862	\$5,351	\$6,489	\$7,639
127	\$2,346	\$2,745	\$3,130	\$3,917	\$3,956	\$5,478	\$6,655	\$7,825
128	\$2,400	\$2,792	\$3,197	\$3,989	\$4,030	\$5,585	\$6,788	\$7,983
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134	\$2,666	\$3,112	\$3,550	\$4,435	\$4,480	\$6,211	\$7,547	\$8,876
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Plan: Evoque Data Center Solutions Pension Benefit Plan

EIN: 84-3534180 PN: 002

## **BARGAINED CASH BALANCE 2 PROGRAM**

### **Employees Eligible for Participation**

Employees covered under the CWA Contract who were at least age 21 and employed by the AT&T Corp. prior to the transfer to Evoque Data Center Solutions effective January 1, 2019. In addition, any newly hired CWA Contract employees who are at least age 21 and meet the requirements to enter the plan.

### **Definitions**

#### **Vesting Service**

Vesting service is calculated on an elapsed time basis. Accrued benefits will be vested after three years of service.

#### **Eligible Compensation**

The sum of a participant's:

- Actual base pay
- Group incentive compensation (e.g., Team Award, STIP, etc.)
- Individual nondiscretionary incentive compensation (e.g., commissions)
- Individual Discretionary Awards (IDA)
- Lump sum special payments
- Target Incentive Compensation

#### **Cash Balance Benefit**

After completing one year of Participation Service, the Cash Balance benefit earns basic credits, interest credits and supplemental credits as follows:

#### **Basic Credits**

The basic credit equals eligible compensation multiplied by the age credit factor. The age credit factor is based on attained age at the end of the month in which credits are applied. For the participants represented by the CWA Contract the following age credit factors are applied:

<b>Attained age</b>	<b>Age credit factor</b>
under 30	1.77%
30-36	2.27%
37-43	2.78%
44-49	3.28%
50 & over	4.04%

#### **Interest Credits**

Interest is credited to the cash balance account monthly at an effective annual rate of 4.5%.

#### **Supplemental Credits**

The Supplemental credits equals eligible compensation in excess of the Social Security Wage Base, if any, multiplied by 2%.

#### **Forms of Payment**

If a participant terminates for any reason with at least 3 years of vesting service, they are eligible to receive their cash balance account in one of the available payment forms.

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The normal form is a straight life annuity. The automatic form of payment for a Participant who is married at the benefit commencement date is a reduced qualified joint and survivor annuity, with 50% of the benefit continuing to the surviving spouse upon the earlier death of the Participant.

In lieu of the automatic form of payment, a Participant may elect, with the proper spousal consent, to receive an actuarial equivalent retirement benefit in the form of a single life annuity, a single life annuity with 10 years certain, a 75% joint and survivor annuity, or a 100% joint and survivor annuity. J&S options are with pop-up. In addition, participants may elect to receive a lump sum benefit of their cash balance account.

#### **Actuarial Equivalence**

Cash balance accounts are converted to a single life annuity based on GATT mortality (IRS Applicable Mortality Table pursuant to IRS RR2001-62) and a 5% interest crediting rate. Optional forms of payment are converted from the single life annuity based on plan specific factors of 0.95 for the single life annuity with 10 years certain, 0.90 for the 50% joint and survivor annuity, 0.85 for the 75% joint and survivor annuity, 0.80 for the 100% joint and survivor annuity. The lump sum option is equal to the account balance since the accrued benefit under the plan is the cash balance account.

#### **Benefits Not Valued**

No benefits are excluded that would materially affect the liabilities.

#### **CHANGES IN PLAN PROVISIONS SINCE THE PRIOR VALUATION**

- None

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## **SCHEDULE SB ATTACHMENT**

### ***2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods***

#### **Asset Valuation Method**

Average of the fair market value of assets on the valuation date and the two immediately preceding valuation dates, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22), adopted effective January 1, 2022, using the “phase-in” approach laid out in Revenue Procedure 2017-56 Section 3.01(3).

Specifically, under this method, the value of plan assets is determined as the average of the fair market value on the valuation date and the adjusted fair market value of assets determined for one or more earlier determination dates. In the first plan year this asset valuation method is used (2022), the value of plan assets is the fair market value. In the second plan year this asset valuation method is used (2023), the value of plan assets is the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets from the immediately preceding valuation date. In the third plan year this asset valuation method is used (2024), the value of plan assets is the average of the fair market value of assets on the valuation date and the adjusted fair market value of assets from the two immediately preceding valuation dates.

The average asset value must be restricted so that it is not greater than 110% and not less than 90% of the fair market value.

*Rationale:* The method of computing the actuarial value of assets as selected by Interlake complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but are expected to fluctuate less than the market value.

#### **Actuarial Cost Method**

Traditional Unit Credit as required by IRC 430.

#### **Interest Rates**

<b>Funding Rates</b>	<b><u>1/1/2024</u> Funding Relief (ARPA)</b>
Segment 1	4.75%
Segment 2	4.96%
Segment 3	5.59%

*Rationale:* Segment rates are prescribed and selected by the plan sponsor.

**Salary Scale:** A salary scale assumption of 10% per year for less than 5 years of service and 2.5% per year after 5 years of service was utilized.

*Rationale:* This assumption is unchanged from the prior measurement and is based on expected future experience.

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***2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods***

**Administrative Expenses:** \$89,500 for the 2024 plan year.

*Rationale:* Based on anticipated administrative expenses to be paid from the trust, including estimated 2024 PBGC premiums.

**Mortality Rates:** Combined static Pri-2012 Mortality Table adjusted for mortality improvement using the IRS adjusted Scale MP-2021, and on the alternative for small plans that applies the same mortality rates to both annuitant and non-annuitants pursuant to IRC regulation §1.430(h)(3)-1(b)(2).

*Rationale:* This is the mortality assumption prescribed by the IRS and selected by the plan sponsor.

**Termination Rates:** Termination rates are based on the 2003 Society of Actuaries Pension Plan Turnover Study.

*Rationale:* This assumption is unchanged from the prior measurement and is based on publicly available information developed by the Society of Actuaries and is expected to be representative of future experience. Due to lack of credible data for Centersquare's specific population, there is no information to suggest that this assumption does not continue to be reasonable.

**Disability Rates:** The disability rates used are from the Society of Actuaries 1987 Group Long Term Disability Incidence Rates.

*Rationale:* This assumption is unchanged from the prior measurement and is based on publicly available information developed by the Society of Actuaries and is expected to be representative of future experience. Due to lack of credible data for Centersquare's specific population, there is no information to suggest that this assumption does not continue to be reasonable.

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**2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods**

**Retirement Rates** (illustrative annual age-based rates):

Sample retirement rates are listed below:

Retirement Rates - Males								
Age	Years of Service							
	10	11-19	20	21-24	25	26-29	30	>30
45	0%	0%	0%	0%	0%	0%	7.5%	7.5%
50	0%	0%	0%	0%	4%	4%	7.5%	6.5%
55	0%	0%	10%	10%	10%	9%	12.5%	7.5%
60	0%	0%	17.5%	10%	14%	11%	18.5%	15.5%
65	30%	30%	30%	30%	32.5%	32.5%	25%	25%
70	100%	100%	100%	100%	100%	100%	100%	100%

Retirement Rates - Females								
Age	Years of Service							
	10	11-19	20	21-24	25	26-29	30	>30
45	0%	0%	0%	0%	0%	0%	14%	14%
50	0%	0%	0%	0%	9%	9%	14%	8.5%
55	0%	0%	20%	20%	16%	11.5%	14%	10.5%
60	0%	0%	30%	20%	15%	15%	17%	16%
65	37.5%	37.5%	37.5%	35%	35%	35%	30%	25%
70	100%	100%	100%	100%	100%	100%	100%	100%

*Rationale:* This assumption is unchanged from the prior measurement. Due to lack of credible data for Centersquare’s specific population, there is no information to suggest that this assumption does not continue to be reasonable.

**Form of Payment Election:**

The form of payment assumptions are detailed in the table below:

	Lump Sum	Annuity	Lump Sum Deferred to 65	Annuity Deferred to 65
<b>ALB</b>				
Retirement - Under Age 55	15%	85%	0%	0%
Retirement - Over Age 55	30%	70%	0%	0%
Termination	60%	0%	28%	12%
<b>BCB2</b>				
Retirement	100%	0%	0%	0%
Termination	60%	0%	40%	0%

*Rationale:* This assumption is unchanged from the prior measurement. Due to lack of credible data for Centersquare’s specific population, there is not enough information to suggest this assumption does not continue to be reasonable.

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***2024 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods***

**Percentage Married:** 80% of males and 55% of females are assumed to be married, with males assumed to be three years older than the female spouse.

*Rationale:* This assumption is unchanged from the prior measurement. Due to lack of credible data for Centersquare's specific population, there is no information to suggest that this assumption does not continue to be reasonable.

**30-Year Treasury Rate:** A rate of 4.25% was utilized for this assumption as of January 1, 2024. This rate is subject to the floor as described within the plan document for interest crediting rates.

*Rationale:* This assumption is based on the November 30-Year Treasury Rate preceding the plan year and is used to set the interest crediting rate prescribed in the plan provisions.

**417(e)(3) Lump Sum Conversion:** The following assumptions are used for benefits assumed to be paid as lump sums and the amounts are impacted by changes in interest rates.

Interest: Consistent with discount rate development.

Mortality: Consistent with IRS prescribed 2024 table.

*Rationale:* Prescribed methodology under Treasury Regulation 1.430(d)-1

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**SCHEDULE SB ATTACHMENT**

*2024 Schedule SB, line 32 – Schedule of Amortization Bases*

<i>Valuation Date Established</i>	<i>Type of Base</i>	<i>Present Value of Balance</i>	<i>Amortization Installment</i>	<i>Years Remaining</i>
January 1, 2023	Shortfall	\$1,049,790	\$100,616	14
January 1, 2024	Shortfall	\$148,087	\$13,535	15

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## **SCHEDULE SB ATTACHMENT**

### *2024 Schedule SB, line 24 – Change in Actuarial Assumptions*

#### **30-Year Treasury Rate**

**January 1, 2023 Valuation:** A rate of 4.00% was utilized for this assumption as of January 1, 2023. This rate is subject to the floor as described within the plan document for interest crediting rates.

**January 1, 2024 Valuation:** A rate of 4.25% was utilized for this assumption as of January 1, 2024. This rate is subject to the floor as described within the plan document for interest crediting rates.

*Rationale:* This assumption is used to set the interest crediting rate prescribed in the plan provisions.

#### **417(e)(3) Lump Sum Conversion**

The following assumptions are used for benefits assumed to be paid as lump sums and the amounts are impacted by changes in interest rates.

##### **January 1, 2023 Valuation:**

Interest: Consistent with discount rate development.

Mortality: Consistent with IRS prescribed 2023 table.

##### **January 1, 2024 Valuation:**

Interest: Consistent with discount rate development.

Mortality: Consistent with IRS prescribed 2024 table.

*Rationale:* Prescribed methodology under Treasury Regulation 1.430(d)-1

#### **Additional Liability Load**

**January 1, 2023 Valuation:** An additional load of 1.00% of valuation results was incorporated into liabilities.

**January 1, 2024 Valuation:** None.

*Rationale:* An additional margin for adverse deviation was included in the January 1, 2023 liabilities due to the lack of differential pay available for calendar year 2022 differential pay credits. The lack of available pay data was not significant given the portion of participants impacted and limited effects based on the accrued benefit formula, and therefore was not unreasonable for the purpose of the January 1, 2023 measurement. However, a load for adverse deviation was included for conservatism. This additional data point was resolved with the information available for the January 1, 2024 valuation and as such the additional load was removed from the January 1, 2024 liabilities.

These assumption changes did not reduce the funding target by at least 5 percent or at least \$5,000,000. Therefore, these assumption changes do not require approval by the Commissioner as described under §1.430(d)-1(f)(8)(i).

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## **SCHEDULE SB ATTACHMENT**

### ***2024 Schedule SB, line 22 - Description of Weighted Average Retirement Age***

**Weighted Average Retirement Age:** 62

#### **Description of Development of Weighted Average Retirement:**

The rates of retirement at each age depend on the following factors:

- Age
- Gender
- Service

The detailed description of the exact rates that apply at each age for each of the various categories is contained in the attachment ***Part V — Statement of Actuarial Assumptions/Methods.***

In computing the weighted-average retirement age, the weight applied to each age is (a)/(b), where (a) and (b) are defined as follows:

- (a) The number of participants expected to retire at the retirement age to which the weight is being applied. The number of participants expected to retire is estimated by applying the assumed rates of decrement to the current active population.
- (b) The total number of participants expected to retire. The number of participants expected to retire is estimated by applying the assumed rates of decrement to the current active population.

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**SCHEDULE SB ATTACHMENT**

*2024 Schedule SB, line 26 – Schedule of Active Participant Data*

Attained Age	Years of Credited Service																																
	Under 1			1 to 4			5 to 9			10 to 14			15 to 19			20 to 24			25 to 29			30 to 34			35 to 39			40 & up			Total		
	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal	No.	Avg. Comp	Avg. Cash Bal			
Under 25	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***
25 to 29	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***
30 to 34	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***
35 to 39	0	***	***	0	***	***	0	***	***	2	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	2	***	***
40 to 44	0	***	***	0	***	***	0	***	***	1	***	***	0	***	***	1	***	***	0	***	***	0	***	***	0	***	***	0	***	***	2	***	***
45 to 49	0	***	***	0	***	***	0	***	***	1	***	***	1	***	***	6	***	***	0	***	***	0	***	***	0	***	***	0	***	***	8	***	***
50 to 54	0	***	***	2	***	***	0	***	***	5	***	***	0	***	***	6	***	***	1	***	***	0	***	***	0	***	***	0	***	***	14	***	***
55 to 59	0	***	***	1	***	***	1	***	***	1	***	***	0	***	***	7	***	***	0	***	***	0	***	***	1	***	***	0	***	***	11	***	***
60 to 64	0	***	***	0	***	***	0	***	***	1	***	***	0	***	***	4	***	***	0	***	***	0	***	***	0	***	***	1	***	***	6	***	***
65 to 69	0	***	***	1	***	***	0	***	***	0	***	***	1	***	***	0	***	***	1	***	***	0	***	***	0	***	***	0	***	***	3	***	***
70 & up	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***	0	***	***
<b>Total</b>	<b>0</b>	<b>***</b>	<b>***</b>	<b>4</b>	<b>***</b>	<b>***</b>	<b>1</b>	<b>***</b>	<b>***</b>	<b>11</b>	<b>***</b>	<b>***</b>	<b>2</b>	<b>***</b>	<b>***</b>	<b>24</b>	<b>***</b>	<b>***</b>	<b>2</b>	<b>***</b>	<b>***</b>	<b>0</b>	<b>***</b>	<b>***</b>	<b>1</b>	<b>***</b>	<b>***</b>	<b>1</b>	<b>***</b>	<b>***</b>	<b>46</b>	<b>***</b>	<b>***</b>

\*\*\* Per the Form 5500 instructions for line 26 of the Schedule SB, a schedule of average compensation and cash balance accounts are not required for plans reporting under 1,000 actives on line 3d, column (1).