

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan, check here... [X] D Check box if filing under: [X] Form 5558 [] automatic extension... 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: MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 03/01/1967
2a Plan sponsor's name (employer, if for a single-employer plan): MARTINREA FABCO HOT STAMPINGS, INC.
2b Employer Identification Number (EIN): 38-1897796
2c Plan Sponsor's telephone number: 248-514-0401
2d Business code (see instructions): 332900

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

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																																																																																																														
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN																																																																																																														
5 Total number of participants at the beginning of the plan year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">5</td> <td style="text-align: right;">423</td> </tr> </table>	5	423																																																																																																												
5	423																																																																																																														
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> <tr> <td style="text-align: center;">6a(1)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6a(2)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6b</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6c</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6d</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6e</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6f</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td style="text-align: center;">6g(1)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6g(2)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">6h</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>											6a(1)									0	6a(2)									0	6b									0	6c									0	6d									0	6e									0	6f									0	6g(1)										6g(2)										6h									
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7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: center;">7</td> <td></td> </tr> </table>	7																																																																																																													
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1B 1I 3H

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

9a Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<p>a Pension Schedules</p> <p>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)</p>	<p>b General Schedules</p> <p>(1) <input checked="" type="checkbox"/> H (Financial Information)</p> <p>(2) <input type="checkbox"/> I (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u> 0 </u></p> <p>(4) <input type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> G (Financial Transaction Schedules)</p>
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Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

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

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

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

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

Receipt Confirmation Code _____

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

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

A Name of plan <u>MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>MARTINREA FABCO HOT STAMPINGS, INC.</u>	D Employer Identification Number (EIN) <u>38-1897796</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	<u>18762660</u>	
b Actuarial value	2b	<u>18911219</u>	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	<u>211</u>	<u>12879386</u>	<u>12879386</u>
b For terminated vested participants	<u>212</u>	<u>5789861</u>	<u>5789861</u>
c For active participants	<u>0</u>	<u>0</u>	<u>0</u>
d Total	<u>423</u>	<u>18669247</u>	<u>18669247</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>5.13 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>0</u>	
b Expected plan-related expenses	6b	<u>0</u>	
c Target normal cost	6c	<u>0</u>	

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

SIGN HERE Signature of actuary <u>JAMES C. HORVATH</u> Type or print name of actuary <u>PWC US CONSULTING LLP</u> Firm name <u>101 SEAPORT BOULEVARD</u> <u>SUITE 500</u> <u>BOSTON, MA 02210</u> Address of the firm	<u>10/09/2025</u> Date <u>23-07577</u> Most recent enrollment number <u>617-530-5000</u> Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	453961
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	79167
9	Amount remaining (line 7 minus line 8)	0	374794
10	Interest on line 9 using prior year's actual return of <u>17.72</u> %	0	66413
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.08</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	441207

Part III Funding Percentages			
14	Funding target attainment percentage	14	98.93 %
15	Adjusted funding target attainment percentage	15	101.29 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	95.50 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
12/18/2024	50	0					
12/19/2024	943984	0					
12/20/2024	93695	0					
			Totals ▶	18(b)	1037729	18(c)	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
	b Contributions made to avoid restrictions adjusted to valuation date	19b 0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 988834
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: %	2nd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed - combined	<input type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

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

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

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)			31a 0
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	199235	21903	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			34 21903
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	21903	21903
36 Additional cash requirement (line 34 minus line 35)			36 0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 988834
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 988834
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b 21903
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years			40 0

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

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

A Name of plan <u>MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MARTINREA FABCO HOT STAMPINGS, INC.</u>	D Employer Identification Number (EIN) <u>38-1897796</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EB TEMP INV FD VAR RT 12/31/49 FEE</u>	b Name of sponsor of entity listed in (a): <u>MELLON BANK, NA</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">c EIN-PN <u>25-6078093-023</u></td> <td style="width:15%;">d Entity code <u>C</u></td> <td style="width:60%;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>86702</u></td> </tr> </table>	c EIN-PN <u>25-6078093-023</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>86702</u>		
c EIN-PN <u>25-6078093-023</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>86702</u>			
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BNYM-M DB SL LONG BIF</u>	b Name of sponsor of entity listed in (a): <u>MELLON BANK, NA</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">c EIN-PN <u>25-6078093-006</u></td> <td style="width:15%;">d Entity code <u>C</u></td> <td style="width:60%;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u></td> </tr> </table>	c EIN-PN <u>25-6078093-006</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
c EIN-PN <u>25-6078093-006</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>			
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BNYM-M DB SL INT CREDIT BIF</u>	b Name of sponsor of entity listed in (a): <u>MELLON BANK, NA</u>				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">c EIN-PN <u>25-6078093-060</u></td> <td style="width:15%;">d Entity code <u>C</u></td> <td style="width:60%;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u></td> </tr> </table>	c EIN-PN <u>25-6078093-060</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>		
c EIN-PN <u>25-6078093-060</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>			
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BNYM-M DB SL LT CREDIT BIF</u>	b Name of sponsor of entity listed in (a): <u>MELLON BANK, NA</u>				
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c EIN-PN <u>25-6078093-062</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>			
a Name of MTIA, CCT, PSA, or 103-12 IE:	b Name of sponsor of entity listed in (a):				
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a Name of MTIA, CCT, PSA, or 103-12 IE:	b Name of sponsor of entity listed in (a):				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%;">c EIN-PN</td> <td style="width:15%;">d Entity code</td> <td style="width:60%;">e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</td> </tr> </table>	c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)			

**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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

A Name of plan <u>MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES RETIREMENT PLAN</u>		B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MARTINREA FABCO HOT STAMPINGS, INC.</u>		D Employer Identification Number (EIN) <u>38-1897796</u>	

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	<u>260699</u>	<u>0</u>
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	<u>126</u>	<u>412150</u>
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	<u>18762534</u>	<u>86702</u>
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	19023359	498852
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	75000	251793
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	0	247059
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	75000	498852
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	18948359	0

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	683065	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		683065
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	58379	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		58379
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		109063
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		-247059
d Total income. Add all income amounts in column (b) and enter total	2d		603448

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4881091	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	14512888	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		19393979
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	9736	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	148092	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		157828
j Total expenses. Add all expense amounts in column (b) and enter total	2j		19551807

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-18948359
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **PLANTE AND MORAN PLLC**

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

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 554273.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MARTINREA FABCO HOT STAMPINGS, INC.</u>	D Employer Identification Number (EIN) <u>38-1897796</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	0
---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 02-0534783

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3	116
---	-----

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS

Schedule H, Line 3

PLAN NAME: MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES

RETIREMENT PLAN

EIN: 38-1897796

PLAN NUMBER: 001

Martinrea Fabco Hot Stampings, Inc. – Martinrea Fabco Hot Stampings, Inc. Hourly Employees Retirement Plan, Financial Statements 12/31/2024.

Martinrea Fabco Hot Stamping Inc. Hourly
Employees' Retirement Plan

**In Liquidation Financial Report
December 31, 2024**

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Contents

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Schedule of Reportable Transactions in Liquidation	11

Independent Auditor's Report

To the Plan Administrator
Martinrea Fabco Hot Stamping Inc.
Hourly Employees' Retirement Plan

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

We have performed audits of the liquidation basis financial statements of Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The liquidation basis financial statements comprise the statement of net assets in liquidation as of December 31, 2024 and 2023 and the related statement of changes in net assets in liquidation for the years then ended and the related notes to the liquidation basis financial statements.

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

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

Opinion

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

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

Basis for Opinion

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

To the Plan Administrator
Martinrea Fabco Hot Stamping Inc.
Hourly Employees' Retirement Plan

Emphasis of Matter

As discussed in Note 7 to the liquidation basis financial statements, the plan sponsor of Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan terminated the Plan effective December 31, 2023. As a result, the financial statements and supplemental schedule are prepared on the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audits of the Financial Statements

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

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the liquidation basis financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the liquidation basis financial statements.
- Obtain an understanding of internal control relevant to the audits in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the liquidation basis financial statements.

Our audits did not extend to the certified investment information except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the liquidation basis financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the liquidation basis financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

To the Plan Administrator
Martinrea Fabco Hot Stamping Inc.
Hourly Employees' Retirement Plan

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

Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Plante & Moran, PLLC

Southfield, Michigan
October 15, 2025

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Statement of Net Assets in Liquidation

	December 31, 2024 and 2023	
	2024	2023
Assets		
Investments at fair value - Common/collective trust funds	\$ 86,702	\$ 18,762,534
Contributions receivable - Employer	-	260,699
Accrued interest and dividends	9,438	126
Annuity contract refund receivable (Note 7)	402,712	-
Total assets	498,852	19,023,359
Liabilities		
Accrued expenses expected to be incurred in liquidation	251,793	75,000
Excess employer contributions expected to be returned to Plan Sponsor	247,059	-
Total liabilities	498,852	75,000
Net Assets	\$ -	\$ 18,948,359

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Statement of Changes in Net Assets in Liquidation

Years Ended December 31, 2024 and 2023

	2024	2023
Additions		
Employer contributions	\$ 683,065	\$ 10,197
Investment income - Net realized and unrealized gains on investments	167,442	2,911,739
Total additions	850,507	2,921,936
Deductions		
Benefits paid directly to participants or beneficiaries	4,881,091	1,065,167
Purchase of annuity contract (Note 7)	14,512,888	-
Expenses	157,828	108,832
Total deductions	19,551,807	1,173,999
Net (Decrease) Increase before Other Changes	(18,701,300)	1,747,937
Adjustment to Liquidation Basis	(247,059)	185,699
Net (Decrease) Increase	(18,948,359)	1,933,636
Net Assets		
Beginning of year	18,948,359	17,014,723
End of year	<u>\$ -</u>	<u>\$ 18,948,359</u>

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Notes to in Liquidation Financial Statements

December 31, 2024 and 2023

Note 1 - Plan Description

The following description of Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions. The Plan was terminated effective December 31, 2023. See Note 7 for additional information. The following is a description of the Plan provisions prior to termination.

General

The Plan is a defined benefit plan covering all full-time employees of Martinrea Fabco Hot Stampings Inc. (the "Company") who are compensated on an hourly basis and have completed at least one year of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective March 18, 2008, the Company elected to freeze the Plan such that no additional benefits accrue to existing participants and no new participants are eligible to participate in the Plan. Additionally, effective March 18, 2008, all participants became 100 percent vested. There are no remaining active participants employed at the Company and covered by the Plan.

Funding Policy

The Company has agreed to voluntarily contribute such additional amounts as are necessary to provide assets sufficient to meet the benefits to be paid to plan participants. The Plan has met the ERISA minimum funding requirements.

Plan Benefits

Eligible employees with 5 or more years of service are entitled to normal annual pension benefits beginning at the participant's normal retirement age of 65, as described in the Plan. The individual pension benefit is equal to credited service times a monthly pension basic benefit. Employees with at least 10 years of service may elect early retirement and receive the accrued normal retirement benefits at age 60 for a reduced monthly retirement benefit payable immediately in accordance with the plan agreement.

The Plan also contains provisions for disability, deferred vested, and surviving spouse benefits.

Termination

As described in Note 7, the Company resolved to terminate the Plan effective December 31, 2023 in accordance with Pension Benefit Guaranty Corporation (PBGC) provisions and reporting requirements. The net assets of the Plan have been and will be allocated, as prescribed by ERISA and its related regulations.

Party-in-interest Transactions

Certain plan assets are in investment funds managed by The Bank of New York Mellon/BNY Mellon, N.A. or its affiliates. The Bank of New York Mellon/BNY Mellon, N.A. is the trustee of the Plan; therefore, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines.

Note 2 - Summary of Significant Accounting Policies

Basis of Accounting

As discussed in Note 7 to the financial statements, the plan sponsor terminated the Plan effective December 31, 2023. As a result, the financial statements and supplemental schedules were prepared on the liquidation basis of accounting.

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Notes to in Liquidation Financial Statements

December 31, 2024 and 2023

Note 2 - Summary of Significant Accounting Policies (Continued)

Under the liquidation basis of accounting, assets are measured to reflect the estimated amount of cash expected to be collected in settling or disposing of the assets during the liquidation process and liabilities are measured using the accrual basis of accounting and would include any expected costs of the disposal of assets and other costs expected to be incurred during the liquidation process.

Investment Valuation and Income Recognition

Investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for further discussion of fair value measurements.

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

Benefit Payments

Benefits are recorded when paid.

Administrative Expenses

Certain fees are paid by the Company on behalf of the Plan. Therefore, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines.

Use of Estimates

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

Risks and Uncertainties

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

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including October 15, 2025, which is the date the financial statements were available to be issued.

Note 3 - Certified Information

The Bank of New York Mellon/BNY Mellon, N.A. (the "Trustee") holds the Plan's investments and executes all investment transactions. The investment balances and related investment income and losses included in the accompanying financial statements, supplemental schedule of assets held at end of year (in liquidation), and supplemental schedule of reportable transactions (in liquidation) are based solely on information certified by the Trustee.

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Notes to in Liquidation Financial Statements

December 31, 2024 and 2023

Note 4 - Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to retired or vested terminated participants or their beneficiaries, beneficiaries of participants who have died, and present participants or their beneficiaries.

The actuarial present value of accumulated plan benefits at January 1, 2024 was determined by the Plan's actuary, PriceWaterhouseCoopers, LLP, relying on information provided by the Company. The actuarial present value of accumulated plan benefits is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits, as defined by the pension agreement, to reflect the time value of money and the probability of payment (by means of decrements, such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits as of January 1, 2024, the most recent actuarial valuation, is as follows:

Actuarial present value of accumulated plan benefits - Vested benefits:	
Participants currently receiving benefit payments	\$ 11,453,802
Other vested participants	<u>7,569,557</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 19,023,359</u>

A summary of significant changes in the actuarial present value of accumulated plan benefits during the year ended January 1, 2024 is as follows:

Actuarial present value of accumulated plan benefits - Beginning of year	\$ 16,580,994
Increase (decrease) during the year attributable to:	
Interest due to the decrease in the discount period	1,003,844
Benefits paid	(1,065,167)
Changes in actuarial assumptions	<u>2,503,688</u>
Net increase	<u>2,442,365</u>
Actuarial present value of accumulated plan benefits - End of year	<u>\$ 19,023,359</u>

Certain assumptions underlying the actuarial computations for the 2024 valuation, as identified above, are summarized as follows:

Actuarial valuation method	Unit credit actuarial cost method
Discount rate	6.25 percent
Mortality rate	Pri-2012 Blue Collar Employee and Healthy Retiree amount-weighted rates with MP-2021 generational improvement scale
Assumed retirement age	65 years old

The increase in actuarial present value of accumulated plan benefits are related to the effect of the termination effective December 31, 2023. See Note 7 for description of the Plan's termination.

As discussed in Note 7, the Plan was terminated effective December 31, 2023. The effect of the termination is reflected in the January 1, 2024 valuation. The changes to the actuarial present value of accumulated plan benefits in the year ended December 31, 2024 include benefit payments that decreased the accumulated plan benefits by approximately \$19,500,000 and interest accumulation that increased the accumulated plan benefits by approximately \$500,000.

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Notes to in Liquidation Financial Statements

December 31, 2024 and 2023

Note 5 - Tax Status

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

Note 6 - Fair Value Measurements

The following valuation methodologies have been used to value the Plan's investments:

Common/Collective Trust Funds

The common/collective trust funds are valued at net asset value (NAV) per share or its equivalent of the funds, which is based on the fair value of the funds' underlying assets. There are no redemption restrictions or unfunded commitments on these investments.

Investments measured at net asset value at December 31, 2024 and 2023 were as follows:

	2024	2023
Common/collective trust funds	\$ 86,702	\$ 18,762,534

There were no unfunded commitments or redemption restrictions on the investments described above.

Note 7 - Termination - Liquidation Basis

Effective December 31, 2024, the plan sponsor elected to terminate the Plan. The Plan adopted the liquidation basis of accounting in 2023. Under the liquidation basis of accounting, assets are recorded at the amount expected to be collected and liabilities are recorded at amounts expected to be paid during the course of liquidation. The plan sponsor has estimated the administrative expenses expected to be incurred through liquidation and the employer contributions that will be required be made as its obligation to settle the Plan. These estimations were made based on historical experience of monthly administrative expenses incurred and the funding status of the accumulated plan benefits.

Lump-sum distributions were offered to participants during 2024.

In December 2024, the Plan purchased an annuity contract from American United Life Insurance Company (American United). Under the agreement, American United assumed the obligation to pay the remaining pension benefit starting on January 1, 2025. The agreement transfers the aggregate pension benefit obligation of 321 retirees and their beneficiaries (annuitants), representing approximately \$117,000 of monthly benefits, to the group annuity insurance contract. The purchase price of the annuity contract, net of subsequent refund received, was approximately \$14,510,000 and is reported in the accompanying statement of changes in net assets in liquidation for the year ended December 31, 2024. The related refund of a portion of the purchase price received after year end is recorded as a receivable on the statement of net assets in liquidation.

Substantial liquidation of assets through distributions to participants and the purchase of annuity contract occurred by December 2024. Remaining assets in the Plan will be used to cover remaining expenses of the Plan. Any residual amounts will be returned to the plan sponsor in accordance with plan provisions.

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Schedule of Assets Held at End of Year in Liquidation

**Form 5500, Schedule H, Line 4i
EIN 38-1897796, Plan No. 001
December 31, 2024**

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
BNY Mellon	Common/collective trust fund - BNY Mellon Temporary Investment Fund	\$ 86,702	\$ 86,702

Martinrea Fabco Hot Stamping Inc. Hourly Employees' Retirement Plan

Schedule of Reportable Transactions in Liquidation

Form 5500, Schedule H, Line 4j
 EIN 38-1897796, Plan No. 001
 Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net (Loss) Gain
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
EB	Temporary Investment Fund Variable Rate 12/31/49	\$ 3,740,000	\$ -	\$ -	\$ -	\$ -
EB	Temporary Investment Fund Variable Rate 12/31/49	-	3,781,140	3,781,140	3,781,140	-
BNY Mellon	DB SL Long BIF	-	3,159,137	3,183,343	3,159,137	(24,206)
BNY Mellon	DB SL International Credit BIF	1,075,000	-	-	-	-
BNY Mellon	DB SL International Credit BIF	-	1,310,000	1,213,512	1,310,000	96,488
BNY Mellon	DB SL International Credit BIF	-	5,523,684	5,133,742	5,523,684	389,942
BNY Mellon	DB SL Long Term Credit BIF	-	2,000,000	1,875,199	2,000,000	124,801
BNY Mellon	DB SL Long Term Credit BIF	-	1,510,000	1,354,966	1,510,000	155,034
BNY Mellon	DB SL Long Term Credit BIF	-	5,272,116	4,887,262	5,272,116	384,854

Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:

EB	Temporary Investment Fund Variable Rate 12/31/49:					
	Purchases - 44	4,777,817	-	-	-	-
	Sales - 39	-	4,804,710	4,804,710	4,804,710	-
BNY Mellon	DB SL Long BIF:					
	Purchases - 3	964,000	-	-	-	-
	Sales - 7	-	4,197,137	4,167,663	4,197,137	29,474
BNY Mellon	DB SL International Credit BIF:					
	Purchases - 1	1,075,000	-	-	-	-
	Sales - 11	-	7,495,684	6,975,316	7,495,684	520,368
BNY Mellon	DB SL Long Term Credit BIF -					
	Sales - 9	-	9,104,116	8,415,969	9,104,116	688,147

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

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods
Martinrea Fabco Hot Stampings, Inc. Hourly Employees' Retirement Plan
EIN/PN: 38-1897796/001

<i>Interest Rates</i>	The funding target was determined using the rates based on the corporate bond yield curve as of December 2023 applicable for January 2024, as prescribed under the Pension Protection Act of 2006 (Effective Interest Rate of 5.13%).
<i>Compensation Increase</i>	N/A
<i>Future Increase in Social Security</i>	N/A
<i>Future Increase in Maximum Benefits and Plan Compensation Limitations</i>	Projected benefits are limited to the maximum presently allowed under IRC Section 415. No provision is made for future increases in the maximum annual benefits.
<i>Inclusion Date</i>	The valuation date coincident with or next following the date on which the employee becomes a participant.
<i>Administrative Expenses</i>	For contributions: No Administrative Expenses are assumed. It is our understanding that the employer has elected to pay administrative fees directly.
<i>Mortality</i>	IRS 2024 Generational Mortality Table pursuant to Internal Revenue Code Section 1.430(h)(3)-1(b).
<i>Retirement</i>	It is assumed that participants will retire upon becoming eligible for normal retirement.

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods
Martinrea Fabco Hot Stampings, Inc. Hourly Employees' Retirement Plan
EIN/PN: 38-1897796/001

***Disability Rates
(per 100 employees)***

A disability assumption is no longer applicable as there are no active participants.

Disability Mortality

<u>Age</u>	<u>Rate (%)</u>
20	2.6
25	2.6
30	2.6
35	2.6
40	2.6
45	2.7
50	3.1
55	4.9
60	6.2
65	7.3

Termination Rates (per 100 employees) not due to disability, retirement or mortality

A termination assumption is no longer applicable as there are no active participants.

Pre-Retirement Death Coverage

It is assumed that all terminated participants will waive death coverage.

Form of Payment

80% of retirees elect the normal joint and survivor form; 20% elect a life annuity.

Marriage

80% of participants are assumed to be married. Wives are assumed to be three years younger than their husbands.

Employees

It is assumed that there will be no new or rehired employees.

Schedule SB, Part V - Statement of Actuarial Assumptions and Methods
Martinrea Fabco Hot Stampings, Inc. Hourly Employees' Retirement Plan
EIN/PN: 38-1897796/001

Cost Method

The actuarial cost method used is the Unit Credit Actuarial Cost Method. Under this cost method, the actuarial accrued liability is defined as the present value of the accrued benefits on the valuation date. The unfunded actuarial accrued liability is the excess, if any, of the amount by which the accrued liability exceeds the actuarial value of plan assets. The normal cost, determined on the valuation date, is the amount required to fund the benefit expected to be earned in the current year.

Asset Method

The actuarial value of assets is set equal to an average of the fair market value of assets as of the valuation date, and the adjusted, smoothed fair market value of assets as of the two preceding valuation dates but not less than 90% or more than 110% of the fair market value of assets.

Participant Data

Participant data was supplied electronically by the Company as of January 1, 2023. We have assumed that the service amounts, dates and benefits provided were complete and accurate.

Benefits Not Included in Valuation

We believe that we have reflected all significant plan provisions in this valuation.

Changes in Assumptions and Methods Since the Prior Valuation

The interest rate basis was changed from the PPA yield curve as of December 2022 applicable for January 2023 to the PPA yield curve as of December 2023 applicable for January 2024.

The mortality was updated from the IRS 2023 Small Plan Combined Static Mortality Table to the IRS 2024 Generational Mortality Table.

SCHEDULE OF REPORTABLE TRANSACTIONS

Schedule H, Line 4j

PLAN NAME: MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES

RETIREMENT PLAN

EIN: 38-1897796

PLAN NUMBER: 001

The Schedule H, line 4j -- Schedule of Reportable Transactions is included in the attachment titled ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS.

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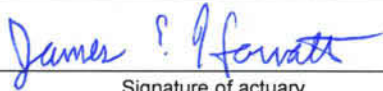
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

A Name of plan MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MARTINREA FABCO HOT STAMPINGS, INC.	D Employer Identification Number (EIN) 38-1897796	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value.....	2a	18,762,660
	b Actuarial value.....	2b	18,911,219
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	211	12,879,386
	b For terminated vested participants.....	212	5,789,861
	c For active participants.....	0	0
	d Total.....	423	18,669,247
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions.....	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5	Effective interest rate.....	5	5.13%
6	Target normal cost		
	a Present value of current plan year accruals.....	6a	0
	b Expected plan-related expenses.....	6b	0
	c Target normal cost.....	6c	0

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

SIGN HERE	 Signature of actuary	<u>10/9/2025</u> Date
	James C. Horvath Type or print name of actuary	2307577 Most recent enrollment number
	PwC US Consulting LLP Firm name	617-530-5000 Telephone number (including area code)
	101 SEAPORT BOULEVARD SUITE 500 BOSTON MA 02210 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

Schedule SB, line 22 – Description of Weighted Average Retirement Age
Martinrea Fabco Hot Stampings, Inc. Hourly Employees' Retirement Plan
EIN/PN: 38-1897796/001

Rates of Retirement

This assumption is no longer applicable as there are no active participants.

Previously: 100% of active participants are expected to retire at age 65 and 5 years of participation.

Schedule SB, Part V – Summary of Plan Provisions
Martinrea Fabco Hot Stampings, Inc. Hourly Employees' Retirement Plan
EIN/PN: 38-1897796/001

<i>Plan-Sponsor</i>	Martinrea Hot Stampings, Inc.
<i>Effective Date and Most Recent Amendment</i>	Initial effective date is March 1, 1967. Plan was amended and restated effective January 1, 1997. The last amendment reflected since the reinstatement was effective December 31, 2023.
<i>Plan Year</i>	The twelve-month period ending December 31.
<i>Coverage and Participation</i>	<p>Employee participated in the plan on the January 1 or July 1 coincident with or next following the first anniversary of hire, provide that they have completed 1,000 hours of service. "Employee" means any hourly employees of the Company, excluding hourly-paid clerical employees, employees in non-participating unions, and those covered under another defined benefit plan sponsored by the Company.</p> <p>Note: If any employee is not credited with 1,000 hours of service during the first year, participation will begin on the January 1, following the plan year in which 1,000 hours of service are completed.</p>
<i>Credited Service</i>	One year of Credited Service is granted for each Plan Year after January 1, 1979 in which a participant completes 1,572 hours of service. Partial credit (to the next higher 1/12) is granted for service less than 1,572 hours, but greater than 1,000 hours. Prior to January 1, 1979, credit service is granted in accordance with terms of the Prior Plan as in effect on December 31, 1978.
<i>Vesting Service</i>	One Year of Service is granted for each calendar year after January 1, 1976 in which an employee completes 1,000 hours of service. Prior to January 1, 1976, a year of service is granted for each calendar year or portion of a calendar year of employment with the Company, starting with the later of his date of hire or his most recent re-employment date, and ending on December 31, 1975.
<i>Accrued Benefit</i>	<p>Monthly Benefit Unit multiplied by years of Credited Service.</p> <p><u>For bargaining unit hourly employees:</u></p> <ul style="list-style-type: none">• For terminations on or after March 1, 2002 \$32 <p><u>For non-bargaining unit hourly employees:</u></p> <ul style="list-style-type: none">• For terminations on or after January 1, 2002 \$34 <p>All benefit accruals have been frozen effective March 18, 2008.</p>
<i>Normal Retirement</i>	<ol style="list-style-type: none">1. <u>Eligibility:</u> Age 65 and 5 years of employment. If a participant was hired prior to January 1, 1989, earlier of 5 years of employment and age 70.2. <u>Benefit:</u> Accrued Benefit at Normal Retirement Date.

Schedule SB, Part V – Summary of Plan Provisions
Martinrea Fabco Hot Stampings, Inc. Hourly Employees' Retirement Plan
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Early Retirement

1. Eligibility: Age 60 and 10 Years of Employment.
2. Benefit: The Accrued Benefit at date of Early Retirement reduced 1/180 for each month that payments commence prior to Normal Retirement Date.

Late Retirement

1. Eligibility: Termination of employment after Normal Retirement.
2. Benefit: The Accrued Benefit at Late Retirement Date.

Disability Retirement

1. Eligibility: Termination after becoming totally and permanently disabled and with 10 Years of Service.
2. Benefit: The Accrued Benefit at date of disability, payable on the first of month coincident with or next following date of disability. In addition, any month prior to Age 60 for which a Participant is ineligible for Federal Social Security Disability Insurance Benefits, the Participant will receive a supplemental monthly pension equal to the basic monthly pension for his period of his ineligibility, but not to exceed 12 consecutive months following the initial ineligibility ruling.

Vested Benefits Upon Termination of Service

1. Eligibility: 5 Years of Service.
2. Benefit: The Accrued Benefit at date of termination, reduced if the participant has not waived pre-retirement death coverage by 0.8% for each year after age 55 to Normal Retirement Date, 0.3% for each year from age 45 to 54, and 0.1% for each year from age 35 to 44.

The Vested Deferred Benefit is payable at the Normal Retirement Date, or if the participant met the requirements for Early Retirement, then at an Early Retirement Date.

Transferred Participant Benefits

1. Eligibility: 5 Years of Service.
2. Benefit: The Accrued Benefit at date of termination, reduced if the participant has not waived pre-retirement death coverage by 0.8% for each year after age 55 to Normal Retirement Date, 0.3% for each year from age 45 to 54, and 0.1% for each year from age 35 to 44.

Pre-Retirement Death Benefits

1. Eligibility: 5 Years of Service.
2. Benefit: The survivor portion of the joint and survivor annuity at the earlier of the date of death or date of termination, reduced if the participant has not waived pre-retirement death coverage by 0.8% for each year after age 55 to Normal Retirement Date, 0.3% for each year from age 45 to 54, and 0.1% for each year from age 35 to 44.

Schedule SB, Part V – Summary of Plan Provisions
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Optional Form of Retirement Income

Optional Forms of payments are:

1. Life Annuity. This is the normal form of single participants.
2. 50% Joint & Survivor. In the event of the death of the participant's spouse and prior to the death of the participant, the amount of the monthly benefit shall be restored to the amount that would have been payable if the participant had elected a single life annuity provided that the participant was not a former vested participant. This is the normal form for married participants.
3. Cash-out of the lump sum value of a participant's accrued benefits if the lump sum value under 417(e)(3) is less than \$5,000.

Actuarial Equivalence

For a 50% Joint and Survivor annuity, the participant's benefit is the Accrued Benefit multiplied by 90% plus/(minus) 1/2% for each year that the spouse's age exceeds/(is less than) the participant's age. In no event will the 50% Joint and Survivor benefit be less than 85% or exceed 95% of the Accrued Benefit. For a Vested Former Participant, the 50% Joint and Survivor annuity is actuarially equivalent.

Actuarial equivalence for all other purposes, except cashouts, is based on the 1971 Tower, Perrin, Forster and Crosby Forecast Mortality Table, set back one year, and 8% interest.

Special Provisions for Top-Heavy Plans

Not applicable; the plan has never been top-heavy.

Employee Contributions

They are not required nor permitted.

Changes in Plan Provisions

None.

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

Schedule H, Line 4i

PLAN NAME: MARTINREA FABCO HOT STAMPINGS, INC. HOURLY EMPLOYEES

RETIREMENT PLAN

EIN: 38-1897796

PLAN NUMBER: 001

The Schedule H, line 4i -- Schedule of Assets (Held At End of Year) is included in the attachment titled ACCOUNTANT'S OPINION AND FINANCIAL STATEMENTS.

Schedule SB, line 32 – Schedule of Amortization Bases
Martinrea Fabco Hot Stampings, Inc. Hourly Employees' Retirement Plan
EIN/PN: 38-1897796/001

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$821,525	1/1/2023	14	\$79,167
Shortfall	(\$622,290)	1/1/2024	15	(\$57,264)
Total	\$199,235			\$21,903