

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>TOKAI CARBON GE LLC PENSION PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>TOKAI CARBON GE, LLC</u> <u>TOKAI CARBON GE, LLC</u> <u>6210 ARDREY KELL RD., SUITE 270</u> <u>6210 ARDREY KELL RD STE 270</u> <u>CHARLOTTE, NC 28277-4945</u></p>	<p>1c Effective date of plan <u>01/01/2024</u></p> <p>2b Employer Identification Number (EIN) <u>81-0785534</u></p> <p>2c Plan Sponsor's telephone number <u>980-325-0250</u></p> <p>2d Business code (see instructions) <u>335900</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2025	KEVIN KRIENER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	118
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	65
	6a(2)	59
	6b	27
	6c	28
	6d	114
	6e	4
	6f	118
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 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>TOKAI CARBON GE LLC PENSION 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>TOKAI CARBON GE, LLC</u>	D Employer Identification Number (EIN) <u>81-0785534</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>12652314</u>
	b Actuarial value	2b	<u>13917545</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>24</u>	<u>6174744</u>
	b For terminated vested participants	<u>29</u>	<u>1555058</u>
	c For active participants	<u>65</u>	<u>8771212</u>
	d Total	<u>118</u>	<u>16501014</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>5.25 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>550484</u>
	b Expected plan-related expenses	6b	<u>0</u>
	c Target normal cost	6c	<u>550484</u>

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

SIGN HERE		
	Signature of actuary	<u>10/09/2025</u> Date
	<u>JASON M. BRAVO</u> Type or print name of actuary	<u>23-05569</u> Most recent enrollment number
	<u>AON CONSULTING, INC.</u> Firm name	<u>216-430-4732</u> Telephone number (including area code)
	<u>MSC# 17854, PO BOX 7505 FORT WASHINGTON, PA 19034</u> Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	123462
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	123462
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>7.84</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		1768
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>5.34</u> %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		139
c	Total available at beginning of current plan year to add to prefunding balance		1907
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	82.46 %
15	Adjusted funding target attainment percentage	15	82.46 %
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	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/15/2024	210000	0					
07/12/2024	210000	0					
10/11/2024	210000	0					
01/14/2025	210000	0					
03/25/2025	850000	0					
			Totals ▶	18(b)	1690000	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	1610596

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

Part VI Miscellaneous Items				
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
26 Demographic and benefit information				
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...				<input 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 550484
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	2959446		283731	
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 834215
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	0	0	0	
36 Additional cash requirement (line 34 minus line 35)				36 834215
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 1610596
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 776381
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)				39 0
40 Unpaid minimum required contributions for all years				40 0

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

SCHEDULE 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.	OMB No. 1210-0110 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>TOKAI CARBON GE LLC PENSION 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>TOKAI CARBON GE, LLC</u>	D Employer Identification Number (EIN) <u>81-0785534</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): _____		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

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

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

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

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

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

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

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

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with no lookback (as of January 2024), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.96%
3rd Segment Rate	5.59%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no lookback (as of January 2024), without regard to interest rate stabilization
1st Segment Rate	4.37%
2nd Segment Rate	4.96%
3rd Segment Rate	4.95%
Salary Increases	
Minimum Funding Target Normal Cost	See Table 1
Maximum Tax Expected Benefit Increase	See Table 1
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 3.00% per year.
Social Security COLA Increases	3.00%
Optional Payment Form Election Percentage	50% elect Single Life Annuity. 50% elect Joint and 50% survivor annuity
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)
Withdrawal Rates	See Table 3
Disability Rates	See Table 4

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Decrement Timing	Middle of year, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 70% of males and 70% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2023 pensionable earnings rolled forward one year with salary increase assumption.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$275,000 and the IRC section 401(a)(17) compensation limit of \$345,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2022 Plan Year	3.50%, not impacted by limit of 5.92%
2023 Plan Year	5.75%, limited to 5.74%
2024 Plan Year	5.75%, limited to 5.59%
Trust Expenses Included in Target Normal Cost	None
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2024

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Table 1

Salary Merit Increase Rates

Age	Rate	Age	Rate
20	5.00%	50	2.50%
21	4.90%	51	2.50%
22	4.80%	52	2.50%
23	4.70%	53	2.50%
24	4.60%	54	2.50%
25	4.50%	55	2.50%
26	4.40%	56	2.50%
27	4.30%	57	2.50%
28	4.20%	58	2.50%
29	4.10%	59	2.50%
30	4.00%	60	2.00%
31	3.90%	61	2.00%
32	3.80%	62	2.00%
33	3.70%	63	2.00%
34	3.60%	64	2.00%
35	3.50%	65	2.00%
36	3.40%	66	2.00%
37	3.30%	67	2.00%
38	3.20%	68	2.00%
39	3.10%	69	2.00%
40	3.00%	70+	2.00%
41	2.95%		
42	2.90%		
43	2.85%		
44	2.80%		
45	2.75%		
46	2.70%		
47	2.65%		
48	2.60%		
49	2.55%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Table 2

Retirement Rates

Age	Rate
55	15.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	15.00%
61	15.00%
62	35.00%
63	35.00%
64	35.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Table 3

Withdrawal Rates

Age	Rate	Age	Rate
15	39.05%	45	6.16%
16	39.05%	46	5.61%
17	39.05%	47	5.17%
18	39.05%	48	4.73%
19	39.05%	49	4.40%
20	39.05%	50	4.07%
21	39.05%	51	3.85%
22	36.85%	52	3.74%
23	34.87%	53	3.63%
24	32.89%	54	3.63%
25	30.91%	55+	3.63%
26	29.04%		
27	27.28%		
28	25.52%		
29	23.87%		
30	22.33%		
31	20.79%		
32	19.25%		
33	17.93%		
34	16.61%		
35	15.29%		
36	14.08%		
37	12.98%		
38	11.88%		
39	10.89%		
40	9.90%		
41	9.02%		
42	8.25%		
43	7.48%		
44	6.82%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
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Table 4

Disability Rates

Age	Rate	Age	Rate
18	0.077%	48	0.358%
19	0.077%	49	0.358%
20	0.077%	50	0.617%
21	0.077%	51	0.617%
22	0.077%	52	0.617%
23	0.077%	53	0.617%
24	0.077%	54	0.617%
25	0.077%	55	1.075%
26	0.077%	56	1.075%
27	0.077%	57	1.075%
28	0.077%	58	1.075%
29	0.077%	59	1.075%
30	0.091%	60	1.397%
31	0.091%	61	1.397%
32	0.091%	62	1.397%
33	0.091%	63	1.397%
34	0.091%	64	1.397%
35	0.116%	65	2.682%
36	0.116%	66	2.682%
37	0.116%	67	2.682%
38	0.116%	68	2.682%
39	0.116%	69	2.682%
40	0.203%	70	2.682%
41	0.203%	71	2.682%
42	0.203%	72	2.682%
43	0.203%	73	2.682%
44	0.203%	74	2.682%
45	0.358%		
46	0.358%		
47	0.358%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
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Schedule SB, line 32 — Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 2,978,728	January 1, 2023	14	\$ 285,493
Shortfall	\$ (19,282)	January 1, 2024	15	\$ (1,762)

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 TOKAI CARBON GE LLC PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF TOKAI CARBON GE, LLC	D Employer Identification Number (EIN) 81-0785534	
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	12,652,314
	b Actuarial value.....	2b	13,917,545
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment.....	24	6,174,744
	b For terminated vested participants	29	1,555,058
	c For active participants	65	9,147,189
	d Total.....	118	16,876,991
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	5.25%
6	Target normal cost		
	a Present value of current plan year accruals	6a	550,484
	b Expected plan-related expenses	6b	0
	c Target normal cost	6c	550,484

Statement by Enrolled Actuary

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

SIGN HERE	<u>Jason M. Bravo</u> Signature of actuary	<u>10/09/2025</u> Date
	<u>JASON M. BRAVO</u> Type or print name of actuary	<u>2305569</u> Most recent enrollment number
	<u>AON CONSULTING, INC.</u> Firm name	<u>216-430-4732</u> Telephone number (including area code)
	<u>MSC# 17854, PO Box 7505</u> <u>FORT WASHINGTON PA 19034</u> Address of the firm	

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF. Schedule SB (Form 5500) 2024 v. 240311

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input 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	550,484	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment	2,959,446		283,731
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	834,215	
		Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0	0
36 Additional cash requirement (line 34 minus line 35).....	36	834,215	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1,610,596	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	776,381	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021
--

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Schedule SB, line 19 — Discounted Employer Contributions

Year applied for contributions: 2024

Date	Amount	Days to Discount to 1/1/2024 at 5.25%	Interest Adjusted Contribution
April 15, 2024	\$ 210,000	105	\$ 206,940
July 12, 2024	210,000	193	204,410
October 11, 2024	210,000	284	201,825
January 14, 2025	210,000	379	199,162
March 25, 2025	<u>850,000</u>	449	<u>798,259</u>
Total Contribution	\$ 1,690,000		\$ 1,610,596

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	15.00%	1.0000	8.33
56.5	5.00%	0.8500	2.40
57.5	5.00%	0.8075	2.32
58.5	5.00%	0.7671	2.24
59.5	5.00%	0.7288	2.17
60.5	15.00%	0.6923	6.28
61.5	15.00%	0.5885	5.43
62.5	35.00%	0.5002	10.94
63.5	35.00%	0.3251	7.23
64.5	35.00%	0.2113	4.77
65.5	50.00%	0.1374	4.50
66.5	50.00%	0.0687	2.28
67.5	50.00%	0.0343	1.16
68.5	50.00%	0.0172	0.59
69.5	50.00%	0.0086	0.30
70	100.00%	0.0043	0.30
		Weighted Average	61.24

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
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Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with no lookback (as of January 2024), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.96%
3rd Segment Rate	5.59%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no lookback (as of January 2024), without regard to interest rate stabilization
1st Segment Rate	4.37%
2nd Segment Rate	4.96%
3rd Segment Rate	4.95%
Salary Increases	
Minimum Funding Target Normal Cost	See Table 1
Maximum Tax Expected Benefit Increase	See Table 1
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 3.00% per year.
Social Security COLA Increases	3.00%
Optional Payment Form Election Percentage	50% elect Single Life Annuity. 50% elect Joint and 50% survivor annuity
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)
Withdrawal Rates	See Table 3
Disability Rates	See Table 4

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Decrement Timing	Middle of year, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 70% of males and 70% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2023 pensionable earnings rolled forward one year with salary increase assumption.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$275,000 and the IRC section 401(a)(17) compensation limit of \$345,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2022 Plan Year	3.50%, not impacted by limit of 5.92%
2023 Plan Year	5.75%, limited to 5.74%
2024 Plan Year	5.75%, limited to 5.59%
Trust Expenses Included in Target Normal Cost	None
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2024

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Table 1

Salary Merit Increase Rates

Age	Rate	Age	Rate
20	5.00%	50	2.50%
21	4.90%	51	2.50%
22	4.80%	52	2.50%
23	4.70%	53	2.50%
24	4.60%	54	2.50%
25	4.50%	55	2.50%
26	4.40%	56	2.50%
27	4.30%	57	2.50%
28	4.20%	58	2.50%
29	4.10%	59	2.50%
30	4.00%	60	2.00%
31	3.90%	61	2.00%
32	3.80%	62	2.00%
33	3.70%	63	2.00%
34	3.60%	64	2.00%
35	3.50%	65	2.00%
36	3.40%	66	2.00%
37	3.30%	67	2.00%
38	3.20%	68	2.00%
39	3.10%	69	2.00%
40	3.00%	70+	2.00%
41	2.95%		
42	2.90%		
43	2.85%		
44	2.80%		
45	2.75%		
46	2.70%		
47	2.65%		
48	2.60%		
49	2.55%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
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Table 2

Retirement Rates

Age	Rate
55	15.00%
56	5.00%
57	5.00%
58	5.00%
59	5.00%
60	15.00%
61	15.00%
62	35.00%
63	35.00%
64	35.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Table 3

Withdrawal Rates

Age	Rate	Age	Rate
15	39.05%	45	6.16%
16	39.05%	46	5.61%
17	39.05%	47	5.17%
18	39.05%	48	4.73%
19	39.05%	49	4.40%
20	39.05%	50	4.07%
21	39.05%	51	3.85%
22	36.85%	52	3.74%
23	34.87%	53	3.63%
24	32.89%	54	3.63%
25	30.91%	55+	3.63%
26	29.04%		
27	27.28%		
28	25.52%		
29	23.87%		
30	22.33%		
31	20.79%		
32	19.25%		
33	17.93%		
34	16.61%		
35	15.29%		
36	14.08%		
37	12.98%		
38	11.88%		
39	10.89%		
40	9.90%		
41	9.02%		
42	8.25%		
43	7.48%		
44	6.82%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Table 4

Disability Rates

Age	Rate	Age	Rate
18	0.077%	48	0.358%
19	0.077%	49	0.358%
20	0.077%	50	0.617%
21	0.077%	51	0.617%
22	0.077%	52	0.617%
23	0.077%	53	0.617%
24	0.077%	54	0.617%
25	0.077%	55	1.075%
26	0.077%	56	1.075%
27	0.077%	57	1.075%
28	0.077%	58	1.075%
29	0.077%	59	1.075%
30	0.091%	60	1.397%
31	0.091%	61	1.397%
32	0.091%	62	1.397%
33	0.091%	63	1.397%
34	0.091%	64	1.397%
35	0.116%	65	2.682%
36	0.116%	66	2.682%
37	0.116%	67	2.682%
38	0.116%	68	2.682%
39	0.116%	69	2.682%
40	0.203%	70	2.682%
41	0.203%	71	2.682%
42	0.203%	72	2.682%
43	0.203%	73	2.682%
44	0.203%	74	2.682%
45	0.358%		
46	0.358%		
47	0.358%		

Schedule SB Attachment (Form 5500) — 2024 Plan Year
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Schedule SB, Part V — Summary of Plan Provisions

Effective June 2, 2016, the spin-off of SGL GE Carbon, LLC from SGL Carbon, LLC resulted in a transfer of participants, and the associated assets and liabilities, from the SGL Group U.S. Retirement Plan to the SGL GE Carbon, LLC Pension Plan (now called the Tokai Carbon GE LLC Pension Plan), in accordance with §4044. Benefit provisions for eligible participants are as follows.

Former Salaried Employees' Retirement Plan

Effective Date June 2, 2016

Eligibility for Participation Participation was frozen effective June 2, 2016. Active participants in the SGL Group U.S. Retirement Plan who transferred employment directly to SGL GE Carbon LLC within 90 days after SGL Carbon and SGL GE Carbon ceased to be affiliated are also eligible.

Normal Retirement

Eligibility Age 65.

Benefit In effect until December 31, 2009:

The difference of (1) and (2):

- (1) 1.75% of final average compensation times years of credited service to a maximum of 40 years; less
- (2) 1.25% of primary Social Security benefit times years of credited service to a maximum of 40 years.

Minimum benefit equal to the accrued benefit determined as of March 31, 1986.

In effect after December 31, 2009:

The frozen benefit as of December 31, 2009 plus 1.5% of annual compensation earned in each year of service thereafter.

Early Retirement

Eligibility Age 55.

Benefit Greater of (1) and (2), where:

- (1) Accrued benefit as of December 31, 2009, reduced as follows:
 - (a) Age 62 and 10 years of continuous service: No reduction.
 - (b) Age 55 and 10 years of continuous service: 6.00% per year from age 62.

Schedule SB Attachment (Form 5500) — 2024 Plan Year

Tokai Carbon GE LLC Pension Plan

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(c) Age 55 and less than 10 years of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

(2) Normal retirement benefit, reduced as follows:

(a) Age 55 and 10 years of continuous service: 5.00% per year from age 65.

(b) Age 55 and less than 10 years of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

Late Retirement

Eligibility

Employment continued after the normal retirement date.

Benefit

Normal retirement benefit based on years of credited service and final average compensation as of retirement.

Vested Termination

Eligibility

Five years of continuous service.

Benefit

In effect until December 31, 2009:

Accrued benefit as of the termination date times years of credited service divided by years of credited service projected to normal retirement date. This benefit is payable at age 65. Benefits may commence as early as age 55 with early retirement reductions equal to 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

Disability Retirement

Eligibility

Receiving benefits under a long-term disability program.

Benefit

Accrued benefit based on years of credited service projected to normal retirement date and assuming pay remains level from time of disability until normal retirement date. This benefit is payable at age 65.

Death Benefit

Eligibility

Five years of continuous service.

Benefit

50% of the benefit payable if the participant had retired on the date of his death and elected a 50% joint and survivor annuity. Benefit payable to the spouse cannot begin before the date the participant would have been eligible for early retirement.

Schedule SB Attachment (Form 5500) — 2024 Plan Year

Tokai Carbon GE LLC Pension Plan

EIN: 81-0785534 PN: 001

Normal Form of Annuity	Single life annuity, if single; 50% joint and survivor, if married.
Optional Form of Annuity	Single life annuity, joint and survivor annuity (50%, 75%, or 100%), 5-year certain and life annuity.
Payment of Small Amount	Non-elective lump sum payment if the actuarial equivalent single sum of the benefit does not exceed \$5,000.
Actuarial Equivalence	Factors in Schedule A of the plan document.
Compensation	Basic pay for any plan year including amounts that are excluded from gross income under Code sections 125(a), 132(f)(4), 402(e)(3), 402(h)(l)(B), 402(k), or 457(b), but excluding any bonuses, special pay, or overtime premium pay.
Final Average Compensation	In effect until December 31, 2009: The average of the highest 36 consecutive calendar months of compensation paid during the final 120 consecutive months of employment.
Primary Social Security Benefit	Amount of employee's primary Social Security benefit based on the law in effect on the date the accrued benefit is determined.
Year of Eligibility Service	1,000 hours or more completed during a consecutive 12-month period beginning from an employee's hire date or 1,000 or more hours completed during any plan year.
Years of Continuous Service	1,000 hours or more completed during a plan year.
Years of Credited Service	Pre-2010: Years and completed months of service with the employer. Post-2009: 1,000 hours or more completed during a consecutive 12-month period beginning from an employee's hire date or 1,000 or more hours completed during any plan year. For participants on January 1, 1985, an additional year of credited service is earned for each year worked after January 1, 1985. However, the additional service is only granted to the extent necessary to attain 30 total years of credited service after January 1, 1985.
Plan Year	January 1 to December 31.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Former Hourly Employees' Retirement Plan

Effective Date	June 2, 2016
Eligibility for Participation	Participation was frozen effective June 2, 2016.
Normal Retirement	
Eligibility	Age 65.
Benefit	In effect until December 31, 2009: The sum of (1), (2) and (3): (1) The accrued benefit under the predecessor plan as of February 28, 1985. (2) The accrued benefit thereafter: (a) For the first five years of continuous service: For each year of continuous service from March 1, 1985 to December 31, 1988, 0.750% of compensation up to \$3,000, plus 1.125% of compensation in excess of \$3,000. For each year of continuous service after December 31, 1988, 1.000% of compensation up to \$3,000, plus 1.125% of compensation in excess of \$3,000; plus (b) For years of continuous service in excess of five: For each year of continuous service from March 1, 1985 to December 31, 1988, 0.750% of compensation up to \$3,000, plus 1.500% of compensation in excess of \$3,000. For each year of continuous service after December 31, 1988, 1.000% of compensation up to \$3,000, plus 1.500% of compensation in excess of \$3,000. (3) For each year of continuous service in which employee contributions have been made, 0.500% of compensation. In effect after December 31, 2009: The frozen benefit as of December 31, 2009 plus 1.5% of annual compensation earned in each year of service thereafter.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Early Retirement

Eligibility	Age 55.
Benefit	In effect until January 31, 2010: Normal retirement benefit reduced as follows: <ol style="list-style-type: none">(1) Age 62 and 10 years of continuous service: No reduction.(2) Age 55 and 10 years of continuous service: 6.00% per year from age 62.(3) Age 55 and less than 10 years of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55. In effect on February 1, 2010: Greater of (1) and (2), where: <ol style="list-style-type: none">(1) Accrued benefit as of December 31, 2009, reduced as follows: <ol style="list-style-type: none">(a) Age 62 and 10 years of continuous service: No reduction.(b) Age 55 and 10 years of continuous service: 6.00% per year from age 62.(c) Age 55 and less than one year of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.(2) Normal retirement benefit, reduced as follows: <ol style="list-style-type: none">(a) Age 55 and 10 years of continuous service: 5.00% per year from age 65.(b) Age 55 and less than 10 years of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

Late Retirement

Eligibility	Employment continued after normal retirement date.
Benefit	Normal retirement benefit based on years of continuous service and compensation as of retirement.

Schedule SB Attachment (Form 5500) — 2024 Plan Year

Tokai Carbon GE LLC Pension Plan

EIN: 81-0785534 PN: 001

Vested Termination

Eligibility

Five years of continuous service.

Benefit

Accrued benefit as of the termination date payable at age 65. Benefits may commence as early as age 55 with early retirement reductions equal to 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

Disability Retirement

Eligibility

Ten years of continuous service.

Benefit

Normal retirement benefit based on compensation and years of continuous service at disablement, payable immediately without reduction for early commencement.

Death Benefit

Eligibility

Five years of continuous service.

Benefit

50% of the benefit payable if the participant had retired on the date of his death and elected a 50% joint and survivor annuity. Benefit payable to the spouse cannot begin before the date the participant would have been eligible for early retirement.

Normal Form of Annuity

Single life annuity, if single; 50% joint and survivor, if married.

Optional Form of Annuity

Single life annuity, joint and survivor annuity (50%, 75%, or 100%), 5-year certain and life annuity.

Payment of Small Amount

Non-elective lump sum payment if the actuarial equivalent single sum of the benefit does not exceed \$5,000.

Actuarial Equivalence

Factors in Schedule A of the plan document.

Compensation

Basic pay for any plan year, including holiday, sick and vacation pay, but excluding any bonuses, penalty pay, shift bonus pay, special pay, overtime premium pay or pay for hours worked in any week in excess of 40.

Year of Eligibility Service

1,000 hours or more completed during a consecutive 12-month period beginning from an employee's hire date or 1,000 or more hours completed during any plan year.

Year of Continuous Service

1,000 hours or more completed during a plan year.

Employee Contributions

Optional for participants who elected to make employee contributions to the predecessor plan before April 12, 1993. The amount equals 1.250% of compensation up to \$3,000 per year, plus 2.500% of compensation in excess of \$3,000 per year.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Predecessor Plan

The Hourly Employees' Retirement Plan of Great Lakes Carbon Corporation and Participating Subsidiaries.

Plan Year

January 1 to December 31.

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$330,000 in 2023 to \$345,000 in 2024.
- The legislated increase in the Section 415 dollar limits for defined benefit plans from \$265,000 for 2023 to \$275,000 for 2024.

Changes in Plan Provisions for the January 1, 2023 valuation

The funding valuation reflects the following plan change:

- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$305,000 in 2022 to \$330,000 in 2023.
- The legislated increase in the Section 415 dollar limits for defined benefit plans from \$245,000 for 2022 to \$265,000 for 2023.

Changes in Plan Provisions for the January 1, 2022 valuation

The funding valuation reflects the following plan change:

- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$290,000 in 2021 to \$305,000 in 2022.
- The legislated increase in the Section 415 dollar limits for defined benefit plans from \$230,000 for 2021 to \$245,000 for 2022.

Changes in Plan Provisions for the January 1, 2021 Valuation

The funding valuation reflects the following plan change:

- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$285,000 in 2020 to \$290,000 in 2021.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Changes in Plan Provisions for the January 1, 2020 Valuation

The funding valuation reflects the following plan changes:

- On February 19, 2019, Tokai Carbon GE, LLC entered into a contractual agreement with Massachusetts Mutual Life Insurance Company (“Mass Mutual”). Under the agreement, Mass Mutual fully and irrevocably guaranteed the annuity payments for all participants who were terminated and/or retired on or before September 30, 2018 (with the exception of certain terminated vested participants, who were excluded due to certain benefit provision complexities), beginning May 1, 2019. As of the effective date of the agreement, Tokai holds no future liability for these participants.
- During the 2019 Plan Year, the plan name was changed from the SGL GE Carbon LLC Pension Plan to the Tokai Carbon GE LLC Pension Plan.
- A legislated increase in the annual maximum benefit limit under IRC section 415 from \$225,000 in 2019 to \$230,000 in 2020.
- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$280,000 in 2019 to \$285,000 in 2020.

Changes in Plan Provisions for the January 1, 2019 Valuation

The funding valuation reflects the following plan changes:

- A legislated increase in the annual maximum benefit limit under IRC section 415 from \$220,000 in 2018 to \$225,000 in 2019.
- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$275,000 in 2018 to \$280,000 in 2019.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Schedule SB, line 26a — Schedule of Active Participant Data
as of January 1, 2024

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34				3	1					
35-39			2	2	2					
40-44					3					
45-49				2	4	1	1			
50-54			1	2	2	4	2			
55-59			1	4	3	5	5			
60-64			2		3	1	1	5		2
65-69					1					
70+										

N-65

Schedule SB Attachment (Form 5500) – 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 2,978,728	January 1, 2023	14	\$ 285,493
Shortfall	\$ (19,282)	January 1, 2024	15	\$ (1,762)

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Schedule SB, Part V — Summary of Plan Provisions

Effective June 2, 2016, the spin-off of SGL GE Carbon, LLC from SGL Carbon, LLC resulted in a transfer of participants, and the associated assets and liabilities, from the SGL Group U.S. Retirement Plan to the SGL GE Carbon, LLC Pension Plan (now called the Tokai Carbon GE LLC Pension Plan), in accordance with §4044. Benefit provisions for eligible participants are as follows.

Former Salaried Employees' Retirement Plan

Effective Date June 2, 2016

Eligibility for Participation Participation was frozen effective June 2, 2016. Active participants in the SGL Group U.S. Retirement Plan who transferred employment directly to SGL GE Carbon LLC within 90 days after SGL Carbon and SGL GE Carbon ceased to be affiliated are also eligible.

Normal Retirement

Eligibility Age 65.

Benefit In effect until December 31, 2009:

The difference of (1) and (2):

- (1) 1.75% of final average compensation times years of credited service to a maximum of 40 years; less
- (2) 1.25% of primary Social Security benefit times years of credited service to a maximum of 40 years.

Minimum benefit equal to the accrued benefit determined as of March 31, 1986.

In effect after December 31, 2009:

The frozen benefit as of December 31, 2009 plus 1.5% of annual compensation earned in each year of service thereafter.

Early Retirement

Eligibility Age 55.

Benefit Greater of (1) and (2), where:

- (1) Accrued benefit as of December 31, 2009, reduced as follows:
 - (a) Age 62 and 10 years of continuous service: No reduction.
 - (b) Age 55 and 10 years of continuous service: 6.00% per year from age 62.

Schedule SB Attachment (Form 5500) — 2024 Plan Year

Tokai Carbon GE LLC Pension Plan

EIN: 81-0785534 PN: 001

(c) Age 55 and less than 10 years of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

(2) Normal retirement benefit, reduced as follows:

(a) Age 55 and 10 years of continuous service: 5.00% per year from age 65.

(b) Age 55 and less than 10 years of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

Late Retirement

Eligibility

Employment continued after the normal retirement date.

Benefit

Normal retirement benefit based on years of credited service and final average compensation as of retirement.

Vested Termination

Eligibility

Five years of continuous service.

Benefit

In effect until December 31, 2009:

Accrued benefit as of the termination date times years of credited service divided by years of credited service projected to normal retirement date. This benefit is payable at age 65. Benefits may commence as early as age 55 with early retirement reductions equal to 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

Disability Retirement

Eligibility

Receiving benefits under a long-term disability program.

Benefit

Accrued benefit based on years of credited service projected to normal retirement date and assuming pay remains level from time of disability until normal retirement date. This benefit is payable at age 65.

Death Benefit

Eligibility

Five years of continuous service.

Benefit

50% of the benefit payable if the participant had retired on the date of his death and elected a 50% joint and survivor annuity. Benefit payable to the spouse cannot begin before the date the participant would have been eligible for early retirement.

Schedule SB Attachment (Form 5500) — 2024 Plan Year

Tokai Carbon GE LLC Pension Plan

EIN: 81-0785534 PN: 001

Normal Form of Annuity	Single life annuity, if single; 50% joint and survivor, if married.
Optional Form of Annuity	Single life annuity, joint and survivor annuity (50%, 75%, or 100%), 5-year certain and life annuity.
Payment of Small Amount	Non-elective lump sum payment if the actuarial equivalent single sum of the benefit does not exceed \$5,000.
Actuarial Equivalence	Factors in Schedule A of the plan document.
Compensation	Basic pay for any plan year including amounts that are excluded from gross income under Code sections 125(a), 132(f)(4), 402(e)(3), 402(h)(l)(B), 402(k), or 457(b), but excluding any bonuses, special pay, or overtime premium pay.
Final Average Compensation	In effect until December 31, 2009: The average of the highest 36 consecutive calendar months of compensation paid during the final 120 consecutive months of employment.
Primary Social Security Benefit	Amount of employee's primary Social Security benefit based on the law in effect on the date the accrued benefit is determined.
Year of Eligibility Service	1,000 hours or more completed during a consecutive 12-month period beginning from an employee's hire date or 1,000 or more hours completed during any plan year.
Years of Continuous Service	1,000 hours or more completed during a plan year.
Years of Credited Service	Pre-2010: Years and completed months of service with the employer. Post-2009: 1,000 hours or more completed during a consecutive 12-month period beginning from an employee's hire date or 1,000 or more hours completed during any plan year. For participants on January 1, 1985, an additional year of credited service is earned for each year worked after January 1, 1985. However, the additional service is only granted to the extent necessary to attain 30 total years of credited service after January 1, 1985.
Plan Year	January 1 to December 31.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Former Hourly Employees' Retirement Plan

Effective Date	June 2, 2016
Eligibility for Participation	Participation was frozen effective June 2, 2016.
Normal Retirement	
Eligibility	Age 65.
Benefit	In effect until December 31, 2009: The sum of (1), (2) and (3): (1) The accrued benefit under the predecessor plan as of February 28, 1985. (2) The accrued benefit thereafter: (a) For the first five years of continuous service: For each year of continuous service from March 1, 1985 to December 31, 1988, 0.750% of compensation up to \$3,000, plus 1.125% of compensation in excess of \$3,000. For each year of continuous service after December 31, 1988, 1.000% of compensation up to \$3,000, plus 1.125% of compensation in excess of \$3,000; plus (b) For years of continuous service in excess of five: For each year of continuous service from March 1, 1985 to December 31, 1988, 0.750% of compensation up to \$3,000, plus 1.500% of compensation in excess of \$3,000. For each year of continuous service after December 31, 1988, 1.000% of compensation up to \$3,000, plus 1.500% of compensation in excess of \$3,000. (3) For each year of continuous service in which employee contributions have been made, 0.500% of compensation. In effect after December 31, 2009: The frozen benefit as of December 31, 2009 plus 1.5% of annual compensation earned in each year of service thereafter.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Early Retirement

Eligibility	Age 55.
Benefit	In effect until January 31, 2010: Normal retirement benefit reduced as follows: <ol style="list-style-type: none">(1) Age 62 and 10 years of continuous service: No reduction.(2) Age 55 and 10 years of continuous service: 6.00% per year from age 62.(3) Age 55 and less than 10 years of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55. In effect on February 1, 2010: Greater of (1) and (2), where: <ol style="list-style-type: none">(1) Accrued benefit as of December 31, 2009, reduced as follows: <ol style="list-style-type: none">(a) Age 62 and 10 years of continuous service: No reduction.(b) Age 55 and 10 years of continuous service: 6.00% per year from age 62.(c) Age 55 and less than one year of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.(2) Normal retirement benefit, reduced as follows: <ol style="list-style-type: none">(a) Age 55 and 10 years of continuous service: 5.00% per year from age 65.(b) Age 55 and less than 10 years of continuous service: 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

Late Retirement

Eligibility	Employment continued after normal retirement date.
Benefit	Normal retirement benefit based on years of continuous service and compensation as of retirement.

Schedule SB Attachment (Form 5500) — 2024 Plan Year

Tokai Carbon GE LLC Pension Plan

EIN: 81-0785534 PN: 001

Vested Termination

Eligibility

Five years of continuous service.

Benefit

Accrued benefit as of the termination date payable at age 65. Benefits may commence as early as age 55 with early retirement reductions equal to 6.67% per year from age 65 to age 60 and 3.33% per year from age 60 to age 55.

Disability Retirement

Eligibility

Ten years of continuous service.

Benefit

Normal retirement benefit based on compensation and years of continuous service at disablement, payable immediately without reduction for early commencement.

Death Benefit

Eligibility

Five years of continuous service.

Benefit

50% of the benefit payable if the participant had retired on the date of his death and elected a 50% joint and survivor annuity. Benefit payable to the spouse cannot begin before the date the participant would have been eligible for early retirement.

Normal Form of Annuity

Single life annuity, if single; 50% joint and survivor, if married.

Optional Form of Annuity

Single life annuity, joint and survivor annuity (50%, 75%, or 100%), 5-year certain and life annuity.

Payment of Small Amount

Non-elective lump sum payment if the actuarial equivalent single sum of the benefit does not exceed \$5,000.

Actuarial Equivalence

Factors in Schedule A of the plan document.

Compensation

Basic pay for any plan year, including holiday, sick and vacation pay, but excluding any bonuses, penalty pay, shift bonus pay, special pay, overtime premium pay or pay for hours worked in any week in excess of 40.

Year of Eligibility Service

1,000 hours or more completed during a consecutive 12-month period beginning from an employee's hire date or 1,000 or more hours completed during any plan year.

Year of Continuous Service

1,000 hours or more completed during a plan year.

Employee Contributions

Optional for participants who elected to make employee contributions to the predecessor plan before April 12, 1993. The amount equals 1.250% of compensation up to \$3,000 per year, plus 2.500% of compensation in excess of \$3,000 per year.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Predecessor Plan

The Hourly Employees' Retirement Plan of Great Lakes Carbon Corporation and Participating Subsidiaries.

Plan Year

January 1 to December 31.

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$330,000 in 2023 to \$345,000 in 2024.
- The legislated increase in the Section 415 dollar limits for defined benefit plans from \$265,000 for 2023 to \$275,000 for 2024.

Changes in Plan Provisions for the January 1, 2023 valuation

The funding valuation reflects the following plan change:

- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$305,000 in 2022 to \$330,000 in 2023.
- The legislated increase in the Section 415 dollar limits for defined benefit plans from \$245,000 for 2022 to \$265,000 for 2023.

Changes in Plan Provisions for the January 1, 2022 valuation

The funding valuation reflects the following plan change:

- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$290,000 in 2021 to \$305,000 in 2022.
- The legislated increase in the Section 415 dollar limits for defined benefit plans from \$230,000 for 2021 to \$245,000 for 2022.

Changes in Plan Provisions for the January 1, 2021 Valuation

The funding valuation reflects the following plan change:

- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$285,000 in 2020 to \$290,000 in 2021.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Changes in Plan Provisions for the January 1, 2020 Valuation

The funding valuation reflects the following plan changes:

- On February 19, 2019, Tokai Carbon GE, LLC entered into a contractual agreement with Massachusetts Mutual Life Insurance Company (“Mass Mutual”). Under the agreement, Mass Mutual fully and irrevocably guaranteed the annuity payments for all participants who were terminated and/or retired on or before September 30, 2018 (with the exception of certain terminated vested participants, who were excluded due to certain benefit provision complexities), beginning May 1, 2019. As of the effective date of the agreement, Tokai holds no future liability for these participants.
- During the 2019 Plan Year, the plan name was changed from the SGL GE Carbon LLC Pension Plan to the Tokai Carbon GE LLC Pension Plan.
- A legislated increase in the annual maximum benefit limit under IRC section 415 from \$225,000 in 2019 to \$230,000 in 2020.
- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$280,000 in 2019 to \$285,000 in 2020.

Changes in Plan Provisions for the January 1, 2019 Valuation

The funding valuation reflects the following plan changes:

- A legislated increase in the annual maximum benefit limit under IRC section 415 from \$220,000 in 2018 to \$225,000 in 2019.
- A legislated increase in the annual pay limit under IRC section 401(a)(17) from \$275,000 in 2018 to \$280,000 in 2019.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Schedule SB, line 26a — Schedule of Active Participant Data
as of January 1, 2024

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34				3	1					
35-39			2	2	2					
40-44					3					
45-49				2	4	1	1			
50-54			1	2	2	4	2			
55-59			1	4	3	5	5			
60-64			2		3	1	1	5		2
65-69					1					
70+										

N-65

Schedule SB Attachment (Form 5500) — 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	15.00%	1.0000	8.33
56.5	5.00%	0.8500	2.40
57.5	5.00%	0.8075	2.32
58.5	5.00%	0.7671	2.24
59.5	5.00%	0.7288	2.17
60.5	15.00%	0.6923	6.28
61.5	15.00%	0.5885	5.43
62.5	35.00%	0.5002	10.94
63.5	35.00%	0.3251	7.23
64.5	35.00%	0.2113	4.77
65.5	50.00%	0.1374	4.50
66.5	50.00%	0.0687	2.28
67.5	50.00%	0.0343	1.16
68.5	50.00%	0.0172	0.59
69.5	50.00%	0.0086	0.30
70	100.00%	0.0043	0.30
		Weighted Average	61.24

Schedule SB Attachment (Form 5500) – 2024 Plan Year
Tokai Carbon GE LLC Pension Plan
EIN: 81-0785534 PN: 001

Schedule SB, line 19 – Discounted Employer Contributions

Year applied for contributions: 2024

Date	Amount	Days to Discount to 1/1/2024 at 5.25%	Interest Adjusted Contribution
April 15, 2024	\$ 210,000	105	\$ 206,940
July 12, 2024	210,000	193	204,410
October 11, 2024	210,000	284	201,825
January 14, 2025	210,000	379	199,162
March 25, 2025	<u>850,000</u>	449	<u>798,259</u>
Total Contribution	\$ 1,690,000		\$ 1,610,596