

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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.

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] 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. [x]
D Check box if filing under: [x] 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

1a Name of plan: HENDRICKSON TRUCK SUSPENSION SYSTEMS INDIANA PENSION PLAN
1b Three-digit plan number (PN): 006
1c Effective date of plan: 08/01/1975
2a Plan sponsor's name (employer, if for a single-employer plan): THE BOLER COMPANY
2b Employer Identification Number (EIN): 36-2928548
2c Plan Sponsor's telephone number: 630-773-9111
2d Business code (see instructions): 336300

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

<p>3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>BENEFITS COMMITTEE</p> <p>THE BOLER COMPANY. 2021 PARKSIDE DRIVE SCHAUMBURG, IL 60173</p>	<p>3b Administrator's EIN 36-3244266</p> <p>3c Administrator's telephone number 630-773-9111</p>
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<p>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:</p> <p>a Sponsor's name</p> <p>c Plan Name</p>	<p>4b EIN</p> <p>4d PN</p>
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5 Total number of participants at the beginning of the plan year	5	214
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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	6a(1)	112
a(2) Total number of active participants at the end of the plan year	6a(2)	137
b Retired or separated participants receiving benefits.....	6b	18
c Other retired or separated participants entitled to future benefits	6c	69
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	224
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	15
f Total. Add lines 6d and 6e	6f	239
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	9

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	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 3H

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

<p>9a Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p>9b Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
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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 checked="" type="checkbox"/> C (Service Provider Information)</p> <p>(5) <input 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>HENDRICKSON TRUCK SUSPENSION SYSTEMS INDIANA PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE BOLER COMPANY</u>	D Employer Identification Number (EIN) <u>36-2928548</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 type="checkbox"/> 101-500 <input checked="" 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>8432610</u>		
b Actuarial value	2b	<u>8900614</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>28</u>	<u>1763411</u>	<u>1763411</u>	
b For terminated vested participants	<u>75</u>	<u>2054552</u>	<u>2054552</u>	
c For active participants	<u>112</u>	<u>4537813</u>	<u>4821921</u>	
d Total	<u>215</u>	<u>8355776</u>	<u>8639884</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>5.20 %</u>		
6 Target normal cost				
a Present value of current plan year accruals	6a	<u>323278</u>		
b Expected plan-related expenses	6b	<u>4105</u>		
c Target normal cost	6c	<u>327383</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>STEVE HOXMEIER</u> Type or print name of actuary <u>AON CONSULTING, INC.</u> Firm name <u>MSC #17755, P.O. BOX 551343</u> <u>ATLANTA, GA 30355</u> Address of the firm	<u>10/06/2025</u> Date <u>23-07239</u> Most recent enrollment number <u>847-442-3310</u> Telephone number (including area code)
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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)	903850	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	903850	0
10	Interest on line 9 using prior year's actual return of <u>13.78</u> %	124551	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		36024
	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>5.26</u> %		1895
	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		37919
	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)	1028401	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	91.11 %
15	Adjusted funding target attainment percentage	15	103.01 %
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	101.74 %
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	59100	0					
10/15/2024	59100	0					
12/13/2024	162600	0					
09/05/2025	205000	0					
			Totals ▶	18(b)	485800	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	458301

20 Quarterly contributions and liquidity shortfalls:

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

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

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

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost				
21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 61
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 checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input 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 327383
b Excess assets, if applicable, but not greater than line 31a				31b 0
32 Amortization installments:	Outstanding Balance		Installment	
a Net shortfall amortization installment	0		0	
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 327383
	Carryover balance	Prefunding balance	Total balance	
35 Balances elected for use to offset funding requirement	59100	0	59100	
36 Additional cash requirement (line 34 minus line 35)				36 268283
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)				37 458301
38 Present value of excess contributions for current year (see instructions)				
a Total (excess, if any, of line 37 over line 36)				38a 190018
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....				38b 59100
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 C (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>	Service Provider 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.	<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 HENDRICKSON TRUCK SUSPENSION SYSTEMS INDIANA PENSION PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 THE BOLER COMPANY	D Employer Identification Number (EIN) 36-2928548	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

THE VANGUARD GROUP, INC.

23-1945930

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

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

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (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>	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.	<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 HENDRICKSON TRUCK SUSPENSION SYSTEMS INDIANA PENSION PLAN	B Three-digit plan number (PN) 006
C Plan sponsor's name as shown on line 2a of Form 5500 THE BOLER COMPANY	D Employer Identification Number (EIN) 36-2928548

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	12092	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	230000	205000
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	116
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	20000
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	8198618	8514637
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	8440710	8739753
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	8440710	8739753

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)	485800	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		485800
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	110	
(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)		110
(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)	269451	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		269451
(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)		
(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)		-20200
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		735161

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	431786	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		431786
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)	3154	
(6) Bank or trust company trustee/custodial fees	2i(6)	1178	
(7) Actuarial fees	2i(7)		
(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)		4332
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		436118

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		299043
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: CROWE LLP

(2) EIN: 35-0921680

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		5000000
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.)			
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 _____.

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 555557.

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>HENDRICKSON TRUCK SUSPENSION SYSTEMS INDIANA PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>006</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE BOLER COMPANY</u>	D Employer Identification Number (EIN) <u>36-2928548</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): 23-2186884

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	3
--	---	---

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 _____.

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Financial Statements
December 31, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

Retirement Committee
The Boler Company
Itasca, Illinois

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

We have performed audits of the financial statements of Hendrickson Truck Suspension Systems (Indiana) Pension 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 financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet 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 Audit 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year from the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedules of of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor'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 Department of Labor'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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).



Crowe LLP

Oakbrook Terrace, Illinois
October 15, 2025

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

**Statements of Net Assets Available for Benefits
December 31, 2024 and 2023**

	<u>2024</u>	<u>2023</u>
Assets		
Investments, at fair value	\$ 8,534,637	\$ 8,198,618
Cash, non-interest bearing	-	12,092
Accrued income	116	-
Employer contributions receivable	<u>-</u>	<u>230,000</u>
Total Assets and Net Assets Available for Benefits	<u>\$ 8,534,753</u>	<u>\$ 8,440,710</u>

See notes to financial statements.

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2024 and 2023

	2024	2023
Additions to net assets attributed to:		
Net appreciation in fair value of investments	\$ -	\$ 787,991
Dividends	269,561	229,876
Company contributions	<u>280,800</u>	<u>294,702</u>
Total additions	<u>550,361</u>	<u>1,312,569</u>
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	20,200	-
Benefits paid directly to participants	431,786	327,336
Administrative expenses	<u>4,332</u>	<u>11,976</u>
Total deductions	<u>456,318</u>	<u>339,312</u>
Net increase	94,043	973,257
Net assets available for benefits:		
Beginning of year	<u>8,440,710</u>	<u>7,467,453</u>
End of year	<u>\$ 8,534,753</u>	<u>\$ 8,440,710</u>

See notes to financial statements.

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Notes to Financial Statements

Note 1. Description of the Plan

General: The following description of the Hendrickson Truck Suspension Systems (Indiana) Pension Plan (the Plan) of The Boler Company (the Plan Sponsor, or the Company) provides only general information. Participants should refer to the plan document for a complete description of the Plan's provisions.

The Plan is a defined-benefit pension plan established as of August 1, 1975, and covers substantially all of the hourly paid factory workers who are represented by UE Local 770 as the Plan applies to the plants of the Company located in Kendallville and Butler, Indiana. Such employees are eligible for the Plan after completing one year of service, as defined. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Payment of benefits: An employee is eligible to receive a normal retirement benefit upon attaining age 65. The normal monthly retirement benefit is a fixed benefit rate in effect as of the employee's retirement date or, if earlier, the employee's severance from service date, multiplied by the employee's years of service, as defined. The most current benefit rate effective during the 2024 plan year is \$40.50 per year of service.

An employee is eligible for a vested benefit upon terminating employment prior to age 65 after earning five years of vesting service, as defined. The benefit is the employee's accrued normal retirement benefit, payable at age 65.

Benefits for surviving spouses, as defined, shall be payable to the surviving spouse of participants who die prior to retirement and have completed the required years of service, as defined. Benefits for such spouses are computed as 50 percent of the joint and survivor benefit the respective participant would have received if the participant retired on the later of the participant's date of death or the earliest permitted retirement date.

A participant's benefit due to death, termination, disability, or retirement will not be less than the value of the participant's account balance under a predecessor profit-sharing plan as of July 31, 1975, brought forward with interest at 5 percent.

Early retirement eligibility is reached upon attaining age 55 and completing 15 years of vesting service. Early retirement eligibility is also reached upon qualifying and being approved for reduced Federal Social Security benefits (provided the participant is vested). The early retirement benefit is the accrued normal retirement benefit reduced 5 percent per year for each year the commencement of benefit payment precedes the employee's normal retirement date.

Disability retirement benefits are provided to an employee who is at least age 55 and becomes disabled after having completed 15 years of vesting service or is eligible to receive Social Security disability payments, as defined. The benefit is the accrued normal retirement benefit payable, as defined.

Contributions: The Company contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to participants and satisfy the ERISA minimum funding requirements. The Plan has met ERISA's minimum funding requirements.

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Notes to Financial Statements

Note 2. Significant Accounting Policies

Basis of accounting: The accompanying financial statements are prepared on the accrual basis.

Use of estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits as of the date of the financial statements, and changes therein. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

Investment valuation and income recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date in the Plan's principal or most advantageous market for the asset or liability.

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

Administrative expenses: Direct expenses assessed by Vanguard Fiduciary Trust Company are borne by the Plan. All other administrative expenses are paid by the Plan Sponsor.

Payment of benefits: Benefit payments to participants are recorded upon distribution.

Subsequent events: Management has evaluated subsequent events through October 15, 2025, the date the financial statements were available to be issued.

Note 3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries and active employees are based on employees' years of credited service and a defined-benefit rate. Benefits payable under all circumstances – retirement, death, and termination of employment – are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The Plan's consulting actuary has estimated the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) 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 valuations are done using the beginning-of-year method. Therefore, the actuarial present value of accumulated plan benefits as of December 31, 2023 is based upon information provided by the actuary as of January 1, 2024. Had the valuation been performed as of December 31, 2023, there would be no material differences.

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Notes to Financial Statements

Note 3. Actuarial Present Value of Accumulated Plan Benefits (Continued)

The actuarial present value of accumulated plan benefits as determined by the Plan's actuary as of December 31, 2023, is as follows:

Vested benefits:	
Participants currently receiving benefits	\$ 1,445,157
Other participants	5,473,579
	<u>6,918,736</u>
Non-vested benefits	267,573
Total actuarial present value of accumulated plan benefits	<u>\$ 7,186,309</u>

For the year ended December 31, 2023, the increase in the actuarial present value of accumulated plan benefits is attributable to the following:

Present value of accumulated plan benefits at December 31, 2022	\$ 6,741,476
Increase (decrease) during the year attributable to:	
Additional benefits accumulated including actuarial gains (losses)	323,380
Interest due to decrease in the discount period	460,640
Assumption changes	(103,503)
Plan amendments	91,652
Benefits paid	(327,336)
Net increase	<u>444,833</u>
Present value of accumulated plan benefits at December 31, 2023	<u>\$ 7,186,309</u>

Significant actuarial assumptions underlying the actuarial computations are as follows:

Assumed rate of return on investments	7.00 percent compounded annually, adjusted to reflect rates available at the valuation date.
Lump sum interest rates	November 2023 417(e) segment rates of 5.50%, 5.76%, and 5.83%
Retirement	Incremental rates from age 55 through 67.
Mortality	– Healthy: Pri-2012 separate healthy annuitant and non-annuitant mortality projected generationally to 2034 using Scale MP-2021. – Disabled: Pri-2012 disabled mortality projected generationally to 2034 using Scale MP-2021.

The assumption change is related to an update in the lump sum segment interest rates from the November 2022 417(e) segment rates of 5.09%, 5.60%, and 5.41% as of December 31, 2022 to the November 2023 417(e) segment rates of 5.50%, 5.76%, and 5.83% as of December 31, 2023. Effective January 1, 2023, the Plan was amended to incrementally increase the benefit rate applicable to the year in which an eligible participant retires each year beginning January 1, 2023 through January 1, 2026.

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Notes to Financial Statements

Note 3. Actuarial Present Value of Accumulated Plan Benefits (Continued)

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Note 4. Certified Investments

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments and dividends for the years ended December 31, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by US Bank National Association as of December 31, 2024 and for the period from October 1, 2024 through December 31, 2024 and by Vanguard Fiduciary Trust Company as of December 31, 2023 and for the year then ended and for the period from January 1, 2024 through September 30, 2024, the trustees of the Plan.

Note 5. Fair Value Measurements

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

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

Level 2 Inputs to the valuation methodology include:

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

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

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

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

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Notes to Financial Statements

Note 5. Fair Value Measurements (Continued)

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

Mutual funds and money market fund: The fair values of the mutual funds and money market fund are based upon the closing net asset value per share of the mutual fund on the day of the valuation as reflected on a national securities exchange (Level 1 inputs).

The following tables set forth by level, within the fair value hierarchy, the Plan's fair value measurements at December 31, 2024 and 2023:

	2024			
	Level 1	Level 2	Level 3	Total
Money market fund	\$ 20,000	\$ -	\$ -	\$ 20,000
Mutual funds	8,514,637	-	-	8,514,637
Total	<u>\$ 8,534,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,534,637</u>

	2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	<u>\$ 8,198,619</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,198,619</u>

Note 6. Income Tax Status

The Plan received a determination letter from the Internal Revenue Service dated December 2, 2014, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and, therefore, the related trust is exempt from taxation. Subsequent to the issuance of the determination letter, the Plan was amended. Although the Plan has been amended since receiving the determination letter, plan management believes that the Plan is designed and being operated in compliance with the applicable requirements of the Code. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate uncertain tax positions taken by the Plan. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

Note 7. Plan Termination

The Company has the right to amend or terminate the Plan subject to the provisions under ERISA. Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. In accordance with specific provisions contained in the Plan, whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (the PBGC) at the time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Notes to Financial Statements

Note 7. Plan Termination (Continued)

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire during that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under plan provisions in effect at any time during the five years preceding plan termination.
2. Other vested benefits insured by the PBGC, a U.S. governmental agency, up to the applicable limitations (discussed below).
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All nonvested benefits.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2024 that ceiling is \$7,108 per month. The ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

Note 8. Risks and Uncertainties

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

The Plan's contributions are made and the actuarial present value of benefit obligations is reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Notes to Financial Statements

Note 9. Party-In-Interest Transactions

Parties-in-interest are defined under DOL regulations as any fiduciary of the plan, any party rendering service to the plan, the employer, and certain others. Amounts paid by the Plan to parties in interest included fees paid for investment management. Certain professional fees for the administration and audit of the Plan were paid by the Company. Various administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

During 2024 and 2023, the Plan invested in funds managed by The Vanguard Group, an affiliate of the Plan's trustee. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transaction rules under ERISA.

Note 10. Reconciliation of Financial Statements to Form 5500

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

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 8,534,753	\$ 8,440,710
2024 Contributions made during 2025 *	<u>205,000</u>	<u>-</u>
Net assets available for benefits per Form 5500	<u>\$ 8,739,753</u>	<u>\$ 8,440,710</u>

The following is a reconciliation of the change in the net assets available for benefits for the year ended December 31, 2024, per the financial statements to the net income reported in the 2024 Form 5500:

Increase in net assets available for benefits per the financial statements	\$ 94,043
2024 Contributions made during 2025 *	<u>205,000</u>
Net income per Form 5500	<u>\$ 299,043</u>

* Contribution made subsequent to December 31, 2024 and reported in 2024 Schedule SB and Schedule H of Form 5500 as a 2024 related contribution, but not reported in financial statements in conformity with accounting principles generally accepted in the United States.

Note 11. Actuarial Present Value of Accumulated Plan Benefits (Unaudited)

The actuarial present value of accumulated plan benefits as determined by the Plan's actuary as of December 31, 2024, is as follows:

Vested benefits:	
Participants currently receiving benefits	\$ 1,336,723
Other participants	5,824,220
	<u>7,190,943</u>
Non-vested benefits	375,531
Total actuarial present value of accumulated plan benefits	<u>\$ 7,566,474</u>

Hendrickson Truck Suspension Systems (Indiana) Pension Plan

Notes to Financial Statements

Note 11. Actuarial Present Value of Accumulated Plan Benefits (Unaudited) (Continued)

For the year ended December 31, 2024, the increase in the actuarial present value of accumulated plan benefits is attributable to the following:

Present value of accumulated plan benefits at December 31, 2023	\$ 7,186,309
Increase (decrease) during the year attributable to:	
Additional benefits accumulated including actuarial gains (losses)	200,836
Interest due to decrease in the discount period	488,185
Assumption changes	122,931
Benefits paid	(431,787)
Net increase	<u>380,165</u>
Present value of accumulated plan benefits at December 31, 2024	<u>\$ 7,566,474</u>

Significant actuarial assumptions underlying the actuarial computations are as follows:

Assumed rate of return on investments	7.00 percent compounded annually, adjusted to reflect rates available at the valuation date.
Lump sum interest rates	December 2024 417(e) segment rates of 4.81%, 5.51%, and 5.83%
Retirement	Incremental rates from age 55 through 67.
Mortality	– Healthy: Pri-2012 separate healthy annuitant and non-annuitant mortality projected generationally to 2034 using Scale MP-2021. – Disabled: Pri-2012 disabled mortality projected generationally to 2034 using Scale MP-2021.

The assumption change is related to an update in the lump sum segment interest rates from the November 2023 417(e) segment rates of 5.50%, 5.76%, and 5.83% as of December 31, 2023 to the December 2024 417(e) segment rates of 4.81%, 5.51%, and 5.83% as of December 31, 2024.

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Supplemental Schedules

**Hendrickson Truck Suspension Systems (Indiana) Pension Plan
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
December 31, 2024**

**EIN: 36-2928548
Plan Number: 006**

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
		Money Market Fund		
	First American	Treasury Obligation Fund Class Z	\$ 20,000	\$ 20,000
		Mutual Funds		
*	The Vanguard Group	Extended Duration Treasury Index Fund Institutional	1,908,609	1,500,849
*	The Vanguard Group	Fixed Income Long-Term Investment Grade Fund Admiral	2,282,307	1,737,131
*	The Vanguard Group	Primecap Fund Admiral	624,812	794,423
*	The Vanguard Group	Windsor Fund Admiral	764,835	792,180
*	The Vanguard Group	Total Stock Market Index Fund Institutional	700,677	1,571,099
*	The Vanguard Group	Total International Stock Index Institutional	914,648	1,051,911
*	The Vanguard Group	International Growth Fund Admiral	478,593	530,073
*	The Vanguard Group	International Value Fund	<u>512,887</u>	<u>536,971</u>
		Total investments	<u>\$ 8,207,368</u>	<u>\$ 8,534,637</u>

* Indicates a party-in-interest.
See Independent Auditor's Report

Hendrickson Truck Suspension Systems (Indiana) Pension Plan
 Schedule H, Line 4j – Schedule of Reportable Transactions
 Year Ended December 31, 2024

EIN: 36-2928548
 Plan Number: 006

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(e) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
First American	Treasury Obligation Fund Class Z	\$ 233,081	-	\$ 233,081	233,081	-
	Treasury Obligation Fund Class Z	-	213,081	213,081	213,081	-
The Vanguard Group	Total Stock Market Index Institutional	266,941	-	266,941	266,941	-
	Total Stock Market Index Institutional	-	148,449	55,507	148,449	92,942

Category (iii): Series of transaction in excess of 5% of the Plan's assets (Continued):

See Independent Auditor's Report.

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

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		7								
25-29		12	2							
30-34		3	2							
35-39		7	2	2						
40-44		4	2		1					
45-49		3	3	1	1	1				
50-54		4	3	3	2			5		
55-59		4	4	4	1		1	2	1	2
60-64		2	4	3	2	1	2	1	2	3
65-69			1	1						
70+			1							

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Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75 percent
2nd Segment Rate	4.87 percent
3rd Segment Rate	5.59 percent
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization
1st Segment Rate	3.62 percent
2nd Segment Rate	4.46 percent
3rd Segment Rate	4.52 percent
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	2024 combined static mortality table for small plans per section 1.430(h)(3)-1(c)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements
Surviving Spouse Benefit	It is assumed that 75 percent of males and 55 percent of females have an eligible spouse, and that males are two years older than their spouses.
Optional Payment Form Election Percentage	
Active Participants	90 percent elect a lump sum and 10 percent elect a life annuity
Terminated Vested Participants	100 percent elect a life annuity
Optional Payment Form Conversion	Underlying segment rates and current IRC section 417 (e) table for lump sums

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Valuation of Plan Assets

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 percent nor more than 110 percent of fair market value.

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).

Expected Return on Assets

2022 Plan Year

7.00 percent, limited to 5.92 percent

2023 Plan Year

7.00 percent, limited to 5.74 percent

2024 Plan Year

7.00 percent, limited to 5.59 percent

Trust Expenses Included in Target Normal Cost

Estimated advisory and trust fees calculated as follows:

- 0.05 percent of first \$10 million in assets
- 0.03 percent of next \$10 million in assets
- 0.02 percent of next \$80 million in assets
- 0.01 percent of assets over \$100 million

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2024

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Table 1

Retirement Rates

Age	Rate
55	6.50%
56	6.50%
57	6.50%
58	6.50%
59	6.50%
60	6.50%
61	6.50%
62	30.00%
63	40.00%
64	40.00%
65	65.00%
66	65.00%
67+	100.00%

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Table 2

Withdrawal Rates

Age	Male	Female	Age	Male	Female
15	18.80%	25.00%	45	5.40%	4.00%
16	18.80%	25.00%	46	5.00%	3.70%
17	18.80%	25.00%	47	4.50%	3.40%
18	18.80%	25.00%	48	4.10%	3.10%
19	18.80%	25.00%	49	3.60%	2.80%
20	18.80%	25.00%	50	3.20%	2.50%
21	18.80%	23.60%	51	2.80%	2.20%
22	18.80%	22.10%	52	2.40%	2.00%
23	18.80%	20.70%	53	2.10%	1.70%
24	18.80%	19.20%	54	1.70%	1.50%
25	18.80%	17.80%	55	1.40%	1.20%
26	17.60%	16.70%	56	1.20%	1.00%
27	16.50%	15.70%	57	0.90%	0.80%
28	15.40%	14.60%	58	0.70%	0.60%
29	14.30%	13.60%	59	0.50%	0.40%
30	13.60%	12.50%	60	0.30%	0.20%
31	13.00%	11.70%	61	0.20%	0.20%
32	12.30%	10.90%	62	0.10%	0.10%
33	11.80%	10.20%	63	0.10%	0.10%
34	11.20%	9.40%	64	0.10%	0.00%
35	10.60%	8.60%	65+	0.00%	0.00%
36	10.00%	8.00%			
37	9.50%	7.50%			
38	8.90%	6.90%			
39	8.40%	6.40%			
40	7.90%	5.80%			
41	7.40%	5.40%			
42	6.90%	5.10%			
43	6.40%	4.70%			
44	5.90%	4.40%			

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.1200%	0.1800%	45	0.1975%	0.2965%
16	0.1200%	0.1800%	46	0.2210%	0.3315%
17	0.1200%	0.1800%	47	0.2490%	0.3735%
18	0.1200%	0.1800%	48	0.2805%	0.4210%
19	0.1200%	0.1800%	49	0.3150%	0.4725%
20	0.1200%	0.1800%	50	0.3565%	0.5350%
21	0.1200%	0.1800%	51	0.4050%	0.6075%
22	0.1200%	0.1800%	52	0.4625%	0.6940%
23	0.1200%	0.1800%	53	0.5225%	0.7840%
24	0.1200%	0.1800%	54	0.5925%	0.8890%
25	0.1200%	0.1800%	55	0.6810%	1.0215%
26	0.1200%	0.1800%	56	0.7910%	1.1865%
27	0.1200%	0.1800%	57	0.9295%	1.3945%
28	0.1200%	0.1800%	58	1.1100%	1.6650%
29	0.1200%	0.1800%	59	1.2600%	1.8900%
30	0.1200%	0.1800%	60	1.3800%	2.0700%
31	0.1210%	0.1815%	61	1.4705%	2.2060%
32	0.1220%	0.1830%	62	1.5420%	2.3130%
33	0.1235%	0.1855%	63	1.5980%	2.3970%
34	0.1255%	0.1885%	64	1.6400%	2.4600%
35	0.1275%	0.1915%	65+	0.0000%	0.0000%
36	0.1300%	0.1950%			
37	0.1330%	0.1995%			
38	0.1370%	0.2055%			
39	0.1420%	0.2130%			
40	0.1470%	0.2205%			
41	0.1530%	0.2295%			
42	0.1590%	0.2385%			
43	0.1690%	0.2535%			
44	0.1830%	0.2745%			

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>	Annual Return/Report of Employee Benefit Plan 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.	<small>OMB Nos. 1210-0110 1210-0089</small> <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning <u>01/01/2024</u> and ending <u>12/31/2024</u>	
A	This return/report is for: <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____
B	This return/report is: <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report
	<input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. <input checked="" type="checkbox"/>
D	Check box if filing under: <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program
	<input type="checkbox"/> special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. <input type="checkbox"/>

Part II	Basic Plan Information —enter all requested information	
1a	Name of plan Hendrickson Truck Suspension Systems Indiana Pension Plan	1b Three-digit plan number (PN) ▶ 006
		1c Effective date of plan 08/01/1975
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) The Boler Company 2021 Parkside Drive Schaumburg IL 60173	2b Employer Identification Number (EIN) 36-2928548
		2c Plan Sponsor's telephone number 630-773-9111
		2d Business code (see instructions) 336300

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	<i>Deb Kinney</i>	<u>10/15/25</u>	Debra Kinney
	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

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

Form 5500 (2024)
v. 240311

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor Benefits Committee The Boler Company. 2021 Parkside Drive Schaumburg IL 60173	3b Administrator's EIN 36-3244266 3c Administrator's telephone number 630-773-9111
---	---

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
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5 Total number of participants at the beginning of the plan year	5	214
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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	6a(1)	112
a(2) Total number of active participants at the end of the plan year	6a(2)	137
b Retired or separated participants receiving benefits	6b	18
c Other retired or separated participants entitled to future benefits	6c	69
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	224
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	15
f Total. Add lines 6d and 6e	6f	239
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	9

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	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 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)

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

Plan Name: Hendrickson Truck Suspension Systems Indiana Pension Plan
Employer I.D. #: 36-2928548
Plan Number: 006

(a) Identity of party involved	(b) Description of asset (including interest rate and maturity in case of a loan)	(c) Purchase price	(d) Selling price	(e) Lease rental	(f) Expense incurred with transaction	(g) Cost of asset	(h) Current value of asset on transaction date	(i) Net gain or (loss)
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Schedule of Reportable Transactions is contained in the attached audit report.

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 HENDRICKSON TRUCK SUSPENSION SYSTEMS INDIANA PENSION PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE BOLER COMPANY	D Employer Identification Number (EIN) 36-2928548	
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 type="checkbox"/> 101-500 <input checked="" 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	8,432,610	
b Actuarial value	2b	8,900,614	
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	28	1,763,411	1,763,411
b For terminated vested participants	75	2,054,552	2,054,552
c For active participants	112	4,537,813	4,821,921
d Total	215	8,355,776	8,639,884
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	5.20%	
6 Target normal cost			
a Present value of current plan year accruals	6a	323,278	
b Expected plan-related expenses	6b	4,105	
c Target normal cost	6c	327,383	

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	STEVE HOXMEIER <i>SPH</i> Signature of actuary	10/06/2025 Date
	STEVE HOXMEIER Type or print name of actuary	2307239 Most recent enrollment number
	AON CONSULTING, INC. Firm name	847-442-3310 Telephone number (including area code)
	MSC #17755, P.O. BOX 551343 ATLANTA GA 30355 Address of the firm	

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

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

21 Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
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b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 61

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

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

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c).....	31a	327,383
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
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	327,383
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement	59,100	0
36 Additional cash requirement (line 34 minus line 35).....	36	268,283
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	458,301

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

a Total (excess, if any, of line 37 over line 36)	38a	190,018
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	59,100

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Schedule SB, line 19 – Discounted Employer Contributions

Year applied for contributions: 2024

Date	Amount	Days to Discount to 1/1/2024 at 5.20%	Interest Adjusted Contribution
April 15, 2024	\$ 59,100	105	\$ 58,247
October 15, 2024	59,100	288	56,789
December 13, 2024	162,600	347	154,970
September 5, 2025	<u>205,000</u>	613	<u>188,295</u>
Total Contribution	\$ 485,800		\$ 458,301

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

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

The average retirement age shown in line 22 has been calculated by the valuation system assuming the following retirement probabilities, given that other decrement rates may also be applied simultaneously along with retirement.

(a) Age	(b) Expected Active Headcount	(c) Retirement Rate	(d) Expected Retirements (b) x (c)	(e) Weighted Age (a) x (d)
55	36.02	4.08%	1.47	80.83
56	36.03	3.87%	1.39	78.08
57	39.07	3.75%	1.47	83.51
58	37.95	3.97%	1.51	87.39
59	39.76	3.79%	1.51	88.91
60	42.48	4.00%	1.70	101.96
61	45.92	4.31%	1.98	120.74
62	48.96	18.73%	9.17	568.61
63	41.77	25.14%	10.50	661.53
64	34.38	22.16%	7.62	487.55
65	26.99	64.73%	17.47	1135.38
66	11.37	64.70%	7.35	485.39
67	3.94	100.00%	3.94	264.08
68	0.00	100.00%	0.00	0.00
69	0.00	100.00%	0.00	0.00
70	0.00	100.00%	0.00	0.00
71	0.00	100.00%	0.00	0.00
72	1.00	100.00%	1.00	72.00
		Total	68.07	4315.96
		Weighted Average		63.40

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75 percent
2nd Segment Rate	4.87 percent
3rd Segment Rate	5.59 percent
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization
1st Segment Rate	3.62 percent
2nd Segment Rate	4.46 percent
3rd Segment Rate	4.52 percent
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	2024 combined static mortality table for small plans per section 1.430(h)(3)-1(c)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements
Surviving Spouse Benefit	It is assumed that 75 percent of males and 55 percent of females have an eligible spouse, and that males are two years older than their spouses.
Optional Payment Form Election Percentage	
Active Participants	90 percent elect a lump sum and 10 percent elect a life annuity
Terminated Vested Participants	100 percent elect a life annuity
Optional Payment Form Conversion	Underlying segment rates and current IRC section 417 (e) table for lump sums

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Valuation of Plan Assets

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 percent nor more than 110 percent of fair market value.

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).

Expected Return on Assets

2022 Plan Year

7.00 percent, limited to 5.92 percent

2023 Plan Year

7.00 percent, limited to 5.74 percent

2024 Plan Year

7.00 percent, limited to 5.59 percent

Trust Expenses Included in Target Normal Cost

Estimated advisory and trust fees calculated as follows:

- 0.05 percent of first \$10 million in assets
- 0.03 percent of next \$10 million in assets
- 0.02 percent of next \$80 million in assets
- 0.01 percent of assets over \$100 million

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2024

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Table 1

Retirement Rates

Age	Rate
55	6.50%
56	6.50%
57	6.50%
58	6.50%
59	6.50%
60	6.50%
61	6.50%
62	30.00%
63	40.00%
64	40.00%
65	65.00%
66	65.00%
67+	100.00%

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Table 2

Withdrawal Rates

Age	Male	Female	Age	Male	Female
15	18.80%	25.00%	45	5.40%	4.00%
16	18.80%	25.00%	46	5.00%	3.70%
17	18.80%	25.00%	47	4.50%	3.40%
18	18.80%	25.00%	48	4.10%	3.10%
19	18.80%	25.00%	49	3.60%	2.80%
20	18.80%	25.00%	50	3.20%	2.50%
21	18.80%	23.60%	51	2.80%	2.20%
22	18.80%	22.10%	52	2.40%	2.00%
23	18.80%	20.70%	53	2.10%	1.70%
24	18.80%	19.20%	54	1.70%	1.50%
25	18.80%	17.80%	55	1.40%	1.20%
26	17.60%	16.70%	56	1.20%	1.00%
27	16.50%	15.70%	57	0.90%	0.80%
28	15.40%	14.60%	58	0.70%	0.60%
29	14.30%	13.60%	59	0.50%	0.40%
30	13.60%	12.50%	60	0.30%	0.20%
31	13.00%	11.70%	61	0.20%	0.20%
32	12.30%	10.90%	62	0.10%	0.10%
33	11.80%	10.20%	63	0.10%	0.10%
34	11.20%	9.40%	64	0.10%	0.00%
35	10.60%	8.60%	65+	0.00%	0.00%
36	10.00%	8.00%			
37	9.50%	7.50%			
38	8.90%	6.90%			
39	8.40%	6.40%			
40	7.90%	5.80%			
41	7.40%	5.40%			
42	6.90%	5.10%			
43	6.40%	4.70%			
44	5.90%	4.40%			

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.1200%	0.1800%	45	0.1975%	0.2965%
16	0.1200%	0.1800%	46	0.2210%	0.3315%
17	0.1200%	0.1800%	47	0.2490%	0.3735%
18	0.1200%	0.1800%	48	0.2805%	0.4210%
19	0.1200%	0.1800%	49	0.3150%	0.4725%
20	0.1200%	0.1800%	50	0.3565%	0.5350%
21	0.1200%	0.1800%	51	0.4050%	0.6075%
22	0.1200%	0.1800%	52	0.4625%	0.6940%
23	0.1200%	0.1800%	53	0.5225%	0.7840%
24	0.1200%	0.1800%	54	0.5925%	0.8890%
25	0.1200%	0.1800%	55	0.6810%	1.0215%
26	0.1200%	0.1800%	56	0.7910%	1.1865%
27	0.1200%	0.1800%	57	0.9295%	1.3945%
28	0.1200%	0.1800%	58	1.1100%	1.6650%
29	0.1200%	0.1800%	59	1.2600%	1.8900%
30	0.1200%	0.1800%	60	1.3800%	2.0700%
31	0.1210%	0.1815%	61	1.4705%	2.2060%
32	0.1220%	0.1830%	62	1.5420%	2.3130%
33	0.1235%	0.1855%	63	1.5980%	2.3970%
34	0.1255%	0.1885%	64	1.6400%	2.4600%
35	0.1275%	0.1915%	65+	0.0000%	0.0000%
36	0.1300%	0.1950%			
37	0.1330%	0.1995%			
38	0.1370%	0.2055%			
39	0.1420%	0.2130%			
40	0.1470%	0.2205%			
41	0.1530%	0.2295%			
42	0.1590%	0.2385%			
43	0.1690%	0.2535%			
44	0.1830%	0.2745%			

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Schedule SB, Part V – Summary of Plan Provisions

Effective Date

July 1, 1967. Amended and restated effective January 1, 2023.

Eligibility for Participation

An employee of Hendrickson Truck Suspension Systems represented by the Labor Agreement with United Electrical, Radio and Machine Workers of America Local No. 770 shall become participants in this plan following the completion of 1,000 hours of service during the first 12 consecutive months of employment.

Normal Retirement

Eligibility

Age 65.

Benefit

For participants hired prior to January 12, 2010, a monthly amount equal to the applicable benefit rate shown below multiplied by years of benefit service:

Effective Date	Benefit Rate
On or after January 1, 2006	\$ 33.50
On or after January 1, 2007	\$ 34.50
On or after January 1, 2008	\$ 35.50
On or after January 1, 2009	\$ 36.50
On or after January 1, 2010	\$ 37.25
On or after January 1, 2011	\$ 38.00
On or after January 1, 2012	\$ 38.75
On or after January 1, 2013	\$ 39.40
On or after January 1, 2014	\$ 40.00
On or after January 1, 2024	\$ 40.50
On or after January 1, 2025	\$ 40.75
On or after January 1, 2026	\$ 41.00

For participants hired on or after January 12, 2010, a monthly amount equal to the sum of \$30 multiplied by years of benefit service between January 12, 2010 through December 31, 2022 plus the applicable benefit rate shown below multiplied by years of benefit service earned after December 31, 2022:

Effective Date	Benefit Rate
On or after January 1, 2023	\$ 40.00
On or after January 1, 2024	\$ 40.50
On or after January 1, 2025	\$ 40.75
On or after January 1, 2026	\$ 41.00

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Early Retirement

Eligibility	Age 55 and fifteen years of vesting service.
Benefit	A monthly benefit equal to the normal retirement benefit reduced by 1/12 of 5 percent for each month the early retirement precedes the normal retirement.

Late Retirement

Eligibility	Retirement after normal retirement age.
Benefit	The greater of the accrued benefit as of the late retirement date and the accrued benefit as of the normal retirement date actuarially increased to the late retirement date.

Vested Termination

Eligibility	Five years of vesting service.
Benefit	The accrued benefit at the date of termination. Reduced payments may begin any time after eligibility for early retirement based on the same reductions as early retirement from active status.

Disability

Eligibility	Totally and permanently disabled with five years of vesting service.
Benefit	The accrued benefit at the date of disability, payable immediately without reductions for early commencement.

Surviving Spouse

Eligibility	Married and five years of vesting service.
Benefit	A monthly benefit payable to the surviving spouse beginning at the employee's earliest retirement age equal to 50 percent of the amount payable if the participant had retired early with a 50 percent joint and survivor benefit.

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Normal Form of Annuity

Without Spouse

Single life annuity.

With Spouse

50 percent Joint and survivor annuity reduced to be equivalent to the retirement benefit payable for employee's lifetime. Participant receives reduced lifetime benefit and, in event of participant's death, 50 percent of reduced benefit continues to surviving spouse.

Optional Forms of Annuity

Single life annuity

5-year certain and life annuity

10-year certain and life annuity

100 percent joint and survivor annuity

75 percent joint and survivor annuity

66²/₃ percent joint and survivor annuity

50 percent joint and survivor annuity

Lump sum

Actuarial Equivalence

RP 2000 Mortality Table projected to 2010 (weighted 50/50 male and female) and 6 percent interest rate.

Definitions

Benefit Service

A full year of benefit service is earned if the employee works 1,000 or more hours in one plan year.

Vesting Service

A full year of vesting service is earned if the employee works 1,000 or more hours in one plan year.

Account Balance

The profit sharing balance as of July 31, 1975 credited with 5 percent interest compounded annually to the date of determination.

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change since the prior year:

- A change in the benefit rate multipliers for the normal retirement benefits.

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

**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.

As a result of a change in firms providing actuarial services, the Enrolled Actuary changed from Carla Libby of Willis Towers Watson US LLC to Steve Hoxmeier of Aon Consulting, Inc. This change has automatic approval under Announcement 2010-3.

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Schedule SB, line 24 — Change in Actuarial Assumptions

The funding valuation reflects the following assumption change:

- A change in the mortality assumption from the 2023 static mortality table for annuitants and non-annuitants section 1.430(h)(3)-1(a)(3) and IRS Notice 2022-22 to the 2024 combined static mortality table for small plans per section 1.430(h)(3)-1(c).

Since the mortality assumption changed from one version of the prescribed mortality table to another version of the prescribed mortality table, it is not subject to approval.

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Schedule SB, line 25 — Change in Method

As a result of a change in firms providing actuarial services, there has been a change in the valuation software. This change is automatically approved under Revenue Procedure 2017-56.

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
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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		7								
25-29		12	2							
30-34		3	2							
35-39		7	2	2						
40-44		4	2		1					
45-49		3	3	1	1	1				
50-54		4	3	3	2			5		
55-59		4	4	4	1		1	2	1	2
60-64		2	4	3	2	1	2	1	2	3
65-69			1	1						
70+			1							

N-112

Schedule H, line 4i – Schedule of Assets (Acquired and Disposed of Within Year)

Plan Name: Hendrickson Truck Suspension Systems Indiana Pension Plan
Employer I.D. #: 36-2928548
Plan Number: 006

<u>(a) Identity of issue, borrower, lessor, or similar party</u>	<u>(b) Description of investment including maturity date, rate of interest, collateral, par, or maturity value</u>	<u>(c) Costs of acquisitions</u>	<u>(d) Proceeds of dispositions</u>
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Schedule of Assets (Acquired and Disposed of Within Year) is contained in the attached audit report.

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Schedule SB, line 19 – Discounted Employer Contributions

Year applied for contributions: 2024

Date	Amount	Days to Discount to 1/1/2024 at 5.20%	Interest Adjusted Contribution
April 15, 2024	\$ 59,100	105	\$ 58,247
October 15, 2024	59,100	288	56,789
December 13, 2024	162,600	347	154,970
September 5, 2025	<u>205,000</u>	613	<u>188,295</u>
Total Contribution	\$ 485,800		\$ 458,301

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
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Schedule SB, line 22 – Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by the valuation system assuming the following retirement probabilities, given that other decrement rates may also be applied simultaneously along with retirement.

(a) Age	(b) Expected Active Headcount	(c) Retirement Rate	(d) Expected Retirements (b) x (c)	(e) Weighted Age (a) x (d)
55	36.02	4.08%	1.47	80.83
56	36.03	3.87%	1.39	78.08
57	39.07	3.75%	1.47	83.51
58	37.95	3.97%	1.51	87.39
59	39.76	3.79%	1.51	88.91
60	42.48	4.00%	1.70	101.96
61	45.92	4.31%	1.98	120.74
62	48.96	18.73%	9.17	568.61
63	41.77	25.14%	10.50	661.53
64	34.38	22.16%	7.62	487.55
65	26.99	64.73%	17.47	1135.38
66	11.37	64.70%	7.35	485.39
67	3.94	100.00%	3.94	264.08
68	0.00	100.00%	0.00	0.00
69	0.00	100.00%	0.00	0.00
70	0.00	100.00%	0.00	0.00
71	0.00	100.00%	0.00	0.00
72	1.00	100.00%	1.00	72.00
		Total	68.07	4315.96
		Weighted Average		63.40

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
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Schedule H, line 4i – Schedule of Assets (Held At End of Year)

Plan Name: Hendrickson Truck Suspension Systems Indiana Pension Plan
Employer I.D. #: 36-2928548
Plan Number: 006

<u>(a)</u>	<u>(b) Identity of issue, borrower, lessor, or similar party</u>	<u>(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value</u>	<u>(d) Cost</u>	<u>(e) Current Value</u>
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Schedule of Assets (Held At End of Year) is contained in the attached audit report.

Schedule SB Attachment (Form 5500)—2024 Plan Year
Hendrickson Truck Suspension Systems (Indiana) Pension Plan
EIN: 36-2928548 PN: 006

Schedule SB, line 25 — Change in Method

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Hendrickson Truck Suspension Systems (Indiana) Pension Plan
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