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

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

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

| | |
|---|--|
| <p>1a Name of plan <u>ATI-USW SAC 34TH AVE. RETIREE HEALTH CARE PLAN</u></p> | <p>1b Three-digit plan number (PN) ▶ <u>503</u></p> |
| <p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>VEBA COMMITTEE, ATI-USW VEBA TRUST</u></p> <p><u>60 BOULEVARD OF THE ALLIES, 5TH FL. PITTSBURGH, PA 15222</u></p> | <p>1c Effective date of plan <u>06/01/2016</u></p> <p>2b Employer Identification Number (EIN) <u>27-1404121</u></p> <p>2c Plan Sponsor's telephone number <u>412-201-2242</u></p> <p>2d Business code (see instructions) <u>525100</u></p> |

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

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

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

| | | |
|---|--|-----|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN | |
| | 3c Administrator's telephone number | |
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | 4b EIN | |
| | 4d PN | |
| 5 Total number of participants at the beginning of the plan year | 5 | 129 |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6a(1) | 0 |
| | 6a(2) | 0 |
| | 6b | 97 |
| | 6c | 25 |
| | 6d | 122 |
| | 6e | |
| | 6f | |
| | 6g(1) | |
| 6g(2) | | |
| 6h | | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | |

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

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4A 4U

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

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

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

| | | |
|---|--|--|
| <p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p> | <p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p> |
|---|--|--|

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

| | | |
|--|--|-------------------|
| <p>A Name of plan ATI-USW SAC 34TH AVE. RETIREE HEALTH CARE PLAN</p> | <p>B Three-digit plan number (PN) ▶</p> | <p>503</p> |
| <p>C Plan sponsor's name as shown on line 2a of Form 5500 VEBA COMMITTEE, ATI-USW VEBA TRUST</p> | <p>D Employer Identification Number (EIN) 27-1404121</p> | |

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
SIERRA HEALTH AND LIFE INSURANCE COMPANY INC.

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|------------|---------------|---------------------------------------|---|-------------------------|------------|
| | | | | (f) From | (g) To |
| 94-0734860 | 71420 | H2001 | 139 | 01/01/2024 | 12/31/2024 |

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

| | |
|---|--|
| <p>(a) Total amount of commissions paid</p> <p style="text-align: center;">0</p> | <p>(b) Total amount of fees paid</p> <p style="text-align: center;">0</p> |
|---|--|

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
| | (c) Amount | (d) Purpose | |
| | | | |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
| | (c) Amount | (d) Purpose | |
| | | | |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
| | (c) Amount | (d) Purpose | |
| | | | |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
| | (c) Amount | (d) Purpose | |
| | | | |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
| | (c) Amount | (d) Purpose | |
| | | | |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
| | (c) Amount | (d) Purpose | |
| | | | |

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|---|---------------------------------|-------------|-----------------------|
| | (c) Amount | (d) Purpose | |
| | | | |

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | |
|--|----------|--|
| 4 Current value of plan's interest under this contract in the general account at year end | 4 | |
| 5 Current value of plan's interest under this contract in separate accounts at year end..... | 5 | |

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

- a** Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

| | | | | |
|--|---------------------------|--------------|-----------|--|
| b Balance at the end of the previous year | | | 7b | |
| c Additions: (1) Contributions deposited during the year | 7c(1) | | | |
| | 7c(2) | | | |
| | 7c(3) | | | |
| | 7c(4) | | | |
| | 7c(5) | | | |
| | (6) Total additions | | | |
| d Total of balance and additions (add lines 7b and 7c(6)) | | | 7d | |
| e Deductions: | | | | |
| | 7e(1) | | | |
| | 7e(2) | | | |
| | 7e(3) | | | |
| | 7e(4) | | | |
| (5) Total deductions | | 7e(5) | 0 | |
| f Balance at the end of the current year (subtract line 7e(5) from line 7d)..... | | | 7f | |

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

| | | | |
|----------|--|-----------------|-----------------|
| a | Premiums: (1) Amount received | 9a(1) | |
| | (2) Increase (decrease) in amount due but unpaid | 9a(2) | |
| | (3) Increase (decrease) in unearned premium reserve | 9a(3) | |
| | (4) Earned ((1) + (2) - (3)) | | 9a(4) |
| b | Benefit charges (1) Claims paid | 9b(1) | |
| | (2) Increase (decrease) in claim reserves | 9b(2) | |
| | (3) Incurred claims (add (1) and (2)) | | 9b(3) |
| | (4) Claims charged | | 9b(4) |
| c | Remainder of premium: (1) Retention charges (on an accrual basis) -- | | |
| | (A) Commissions | 9c(1)(A) | |
| | (B) Administrative service or other fees | 9c(1)(B) | |
| | (C) Other specific acquisition costs | 9c(1)(C) | |
| | (D) Other expenses | 9c(1)(D) | |
| | (E) Taxes | 9c(1)(E) | |
| | (F) Charges for risks or other contingencies | 9c(1)(F) | |
| | (G) Other retention charges | 9c(1)(G) | |
| | (H) Total retention | | 9c(1)(H) |
| | (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.) | | 9c(2) |
| d | Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | 9d(1) |
| | (2) Claim reserves | | 9d(2) |
| | (3) Other reserves | | 9d(3) |
| e | Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) | | 9e |

10 Nonexperience-rated contracts:

| | | | |
|----------|--|------------|--------|
| a | Total premiums or subscription charges paid to carrier | 10a | 368599 |
| b | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs. | 10b | |

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

| | | |
|--|--|---|
| 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. |
|--|--|---|

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

| | | |
|--|--|------------|
| A Name of plan ATI-USW SAC 34TH AVE. RETIREE HEALTH CARE PLAN | B Three-digit plan number (PN) ▶ | 503 |
| C Plan sponsor's name as shown on line 2a of Form 5500 VEBA COMMITTEE, ATI-USW VEBA TRUST | D Employer Identification Number (EIN) 27-1404121 | |

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

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

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)

SCHNEIDER DOWNS & CO, INC

ONE PPG PLACE, SUIT 1700
PITTSBURGH, PA 15222-5416

25-1408703

| (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? |
|------------------------|---|--|--|--|---|--|
| 10 50 | NONE | 20134 | Yes <input type="checkbox"/> No <input checked="" 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)

BUCK GLOBAL, LLC

11 STANWIX STREET
PITTSBURGH, PA 15222

13-3954297

| (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? |
|------------------------|---|--|--|--|---|--|
| 11 16 50 | NONE | 17302 | Yes <input type="checkbox"/> No <input checked="" 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: SCHNEIDER DOWNS & CO. INC. | b EIN: 25-1408703 |
| c Position: INDEPENDENT ACCOUNTANT | |
| d Address: ONE PPG PLACE, SUITE 1700 PITTSBURGH, PA 15222-5416 | e Telephone: 412-261-3644 |

Explanation: SCHNEIDER DOWNS & CO, INC. SERVED AS THE INDEPENDENT QUALIFIED PUBLIC AUDITOR FOR THE PLAN, AND SERVED AS THE PREPARER OF THE BENEFIT PLAN FORM 5500 AND 990 TAX RETURNS FOR THE PREDCEDING PLAN YEARS THROUGH DECEMBER 31, 2023. SCHNEIDER DOWNS & CO. IN

| | |
|--------------------|---------------------|
| 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 |
|--|--|--|

| | |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024 | |
| A Name of plan ATI-USW SAC 34TH AVE. RETIREE HEALTH CARE PLAN | B Three-digit plan number (PN) ▶ 503 |
| C Plan sponsor's name as shown on line 2a of Form 5500 VEBA COMMITTEE, ATI-USW VEBA TRUST | D Employer Identification Number (EIN) 27-1404121 |

| | |
|---------------|--------------------------------------|
| Part I | Asset and Liability Statement |
|---------------|--------------------------------------|

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

| | | (a) Beginning of Year | (b) End of Year |
|--|-----------------|-----------------------|-----------------|
| Assets | | | |
| a Total noninterest-bearing cash | 1a | 201774 | 181657 |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 39091 | 627446 |
| (2) Participant contributions | 1b(2) | | |
| (3) Other | 1b(3) | 76 | 3885 |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 868441 | 994251 |
| (2) U.S. Government securities | 1c(2) | | |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | | |
| (B) All other | 1c(3)(B) | | |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | | |
| (B) Common | 1c(4)(B) | | |
| (5) Partnership/joint venture interests | 1c(5) | | |
| (6) Real estate (other than employer real property) | 1c(6) | | |
| (7) Loans (other than to participants) | 1c(7) | | |
| (8) Participant loans | 1c(8) | | |
| (9) Value of interest in common/collective trusts | 1c(9) | | |
| (10) Value of interest in pooled separate accounts | 1c(10) | | |
| (11) Value of interest in master trust investment accounts | 1c(11) | | |
| (12) Value of interest in 103-12 investment entities | 1c(12) | | |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | | |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| (15) Other | 1c(15) | | |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|--------------|------------------------------|------------------------|
| (1) Employer securities..... | 1d(1) | | |
| (2) Employer real property..... | 1d(2) | | |
| e Buildings and other property used in plan operation..... | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e)..... | 1f | 1109382 | 1807239 |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | | |
| h Operating payables..... | 1h | 0 | 1074 |
| i Acquisition indebtedness..... | 1i | | |
| j Other liabilities..... | 1j | 59792 | |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | 59792 | 1074 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 1049590 | 1806165 |

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) | 887304 | |
| (B) Participants..... | 2a(1)(B) | 276143 | |
| (C) Others (including rollovers)..... | 2a(1)(C) | 556232 | |
| (2) Noncash contributions..... | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | 1719679 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | 50872 | |
| (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) | | 50872 |
| (2) Dividends: | | | |
| (A) Preferred stock..... | 2b(2)(A) | | |
| (B) Common stock..... | 2b(2)(B) | | |
| (C) Registered investment company shares (e.g. mutual funds)..... | 2b(2)(C) | | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | |
| (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) | | |
| c Other income | 2c | | 34291 |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 1804842 |

Expenses

| | | | |
|---|---------------|--------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 997809 | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | | 997809 |
| 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) | 4801 | |
| (3) Recordkeeping fees | 2i(3) | 17302 | |
| (4) IQPA audit fees | 2i(4) | 20134 | |
| (5) Investment advisory and investment management fees | 2i(5) | | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | 5583 | |
| (7) Actuarial fees | 2i(7) | | |
| (8) Legal fees | 2i(8) | 2117 | |
| (9) Valuation/appraisal fees | 2i(9) | | |
| (10) Other trustee fees and expenses | 2i(10) | | |
| (11) Other expenses | 2i(11) | 521 | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 50458 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 1048267 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 756575 |
| 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: GROSSMAN YANAK & FORD LLP

(2) EIN: 25-1638525

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 | | 1000000 |
| 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 _____.



**ATI-USW SAC - 34TH AVENUE RETIREE
HEALTH CARE PLAN**

**Financial Statements for the Years Ended December 31, 2024 and
2023, Supplemental Schedules as of and for the Year Ended
December 31, 2024 and Independent Auditors' Report**

ATI-USW SAC - 34TH AVENUE RETIREE HEALTH CARE PLAN

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Schedules not included herein are omitted because of the absence of conditions under which they are required.



INDEPENDENT AUDITORS' REPORT

VEBA Committee
ATI-USW SAC - 34th Avenue
Retiree Health Care Plan

Opinion on the 2024 Financial Statements

We have audited the accompanying financial statements of ATI-USW SAC - 34th Avenue Retiree Health Care Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of benefit obligations and net assets available for benefits as of December 31, 2024, and the related statement of changes in benefit obligations and net assets available for benefits for the year then ended, and the related notes to the financial statements (2024 financial statements).

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial status of ATI-USW SAC - 34th Avenue Retiree Health Care Plan as of December 31, 2024, and the changes in its benefit obligations and net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion on the 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2024 Financial Statements section of our report. We are required to be independent of ATI-USW SAC - 34th Avenue Retiree Health Care Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the VEBA Committee for the 2024 Financial Statements

The VEBA Committee 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.

In preparing the financial statements, the VEBA Committee is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about ATI-USW SAC - 34th Avenue Retiree Health Care Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the 2024 Financial Statements

Our objectives are to obtain reasonable assurance about whether the 2024 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards 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 generally accepted auditing standards, 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 ATI-USW SAC - 34th Avenue Retiree Health Care 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 the VEBA Committee, 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 ATI-USW SAC - 34th Avenue Retiree Health Care Plan's ability to continue as a going concern for a reasonable period of time.

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.

2024 Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the 2024 financial statements as a whole. The supplemental schedules of assets held for investment purposes and reportable transactions are presented for the purposes of additional analysis and are not a required part of the 2024 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 the VEBA Committee and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2024 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, 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 information in the accompanying schedules is fairly stated in all material respects in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Auditor's Report on the 2023 Financial Statements

The financial statements of ATI-USW SAC - 34th Avenue Retiree Health Care Plan as of December 31, 2023, were audited by predecessor auditors. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated October 7, 2024, indicated that in their opinion:

- the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and
- the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Their report also indicated that the form and content of the 2023 supplemental schedules, other than the information in the 2023 supplemental schedules that agrees to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, and the information in the 2023 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Emphasis of Matter - Adjustments to the 2023 Financial Statements

As more fully described in Note 3 to the financial statements, the Plan has adjusted its 2023 financial statements to correct contribution errors for the year ended December 31, 2023 and prior periods. The predecessor auditors reported on the 2023 financial statements before the restatement.

As part of our audit of the 2024 financial statements, we also audited the adjustments to the 2023 financial statements described in Note 3 that were applied to restate the 2023 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review or apply procedures to the Plan's 2023 financial statements other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2023 financial statements as a whole.

GROSSMAN YANAK & FORD LLP

Pittsburgh, Pennsylvania
October 15, 2025

ATI-USW SAC - 34TH AVENUE RETIREE HEALTH CARE PLAN

**STATEMENTS OF BENEFIT OBLIGATIONS
AND NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2024 AND 2023**

| | <u>2024</u> | <u>2023</u> |
|--|------------------------|------------------------|
| BENEFIT OBLIGATIONS: | | |
| Retirees, spouses and beneficiaries | \$ 6,093,812 | \$ 7,498,941 |
| Active - fully eligible | 3,721,612 | 2,288,827 |
| Active - not fully eligible | <u>2,896,009</u> | <u>4,586,711</u> |
| Total | <u>12,711,433</u> | <u>14,374,479</u> |
| ASSETS: | | |
| Cash | 181,657 | 201,774 |
| Company contribution receivable | 627,446 | 373,209 |
| Investment income receivable | 3,768 | 3,867 |
| Investments, at fair value | 994,251 | 864,574 |
| Prepaid insurance | <u>117</u> | <u>76</u> |
| Total | <u>1,807,239</u> | <u>1,443,500</u> |
| LIABILITIES: | | |
| Accounts payable | <u>1,074</u> | <u>59,792</u> |
| NET ASSETS AVAILABLE FOR BENEFITS | <u>1,806,165</u> | <u>1,383,708</u> |
| DEFICIENCY IN NET ASSETS AVAILABLE FOR BENEFITS IN COMPARISON TO BENEFIT OBLIGATIONS | <u>\$ (10,905,268)</u> | <u>\$ (12,990,771)</u> |

See notes to financial statements.

ATI-USW SAC - 34TH AVENUE RETIREE HEALTH CARE PLAN

**STATEMENTS OF CHANGES IN BENEFIT OBLIGATIONS
AND NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

| | <u>2024</u> | <u>2023</u> |
|--|------------------------|------------------------|
| INCREASE (DECREASE) IN BENEFIT OBLIGATIONS: | | |
| Service cost | \$ 160,599 | \$ 60,493 |
| Interest cost | 711,699 | 607,248 |
| Expected benefit payments | (794,216) | (933,561) |
| Changes in actuarial assumptions | (245,240) | 892,097 |
| Actuarial (gain) loss | <u>(1,495,888)</u> | <u>2,104,387</u> |
| Net increase (decrease) in benefit obligations | <u>(1,663,046)</u> | <u>2,730,664</u> |
| CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS: | | |
| ADDITIONS: | | |
| Interest income and lost earnings (see Note 3) | 85,163 | 70,490 |
| Contributions from participants | 276,143 | 305,555 |
| Contributions from Company | <u>1,109,418</u> | <u>1,045,502</u> |
| Total additions | <u>1,470,724</u> | <u>1,421,547</u> |
| DEDUCTIONS: | | |
| Premiums and fees for healthcare | 997,809 | 1,225,401 |
| Administrative expenses | <u>50,458</u> | <u>54,687</u> |
| Total deductions | <u>1,048,267</u> | <u>1,280,088</u> |
| NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS | <u>422,457</u> | <u>141,459</u> |
| INCREASE (DECREASE) IN NET ASSETS AVAILABLE FOR BENEFITS AND CHANGE IN BENEFIT OBLIGATIONS | 2,085,503 | (2,589,205) |
| DEFICIENCY IN NET ASSETS AVAILABLE FOR BENEFITS IN COMPARISON TO BENEFIT OBLIGATIONS: | | |
| BEGINNING OF YEAR | (12,990,771) | (10,620,512) |
| PRIOR PERIOD ADJUSTMENT (SEE NOTE 3) | <u>-</u> | <u>218,946</u> |
| END OF YEAR | <u>\$ (10,905,268)</u> | <u>\$ (12,990,771)</u> |

See notes to financial statements.

ATI-USW SAC - 34TH AVENUE RETIREE HEALTH CARE PLAN

NOTES TO FINANCIAL STATEMENTS

1. DESCRIPTION OF THE PLAN

The following description of the ATI-USW SAC - 34th Avenue Retiree Health Care Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General - The Plan was established effective June 1, 2016 pursuant to a collective bargaining agreement between Oregon Metallurgical Corporation (the "Company"), a division of ATI Inc., and the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (the "USW") and is sponsored by the VEBA Committee of the ATI-USW VEBA Trust (the "Trust"). The Trust maintains separate accounts for the Plan, as well as other plans established by the VEBA Committee.

The Plan is funded by contributions made by the Company to the Trust, investment income and contributions from participants. The Plan's investments are held in trust by PNC Bank, NA. The Plan provides medical and prescription drug coverage to certain eligible retired bargaining unit employees of the Company and their eligible surviving spouses and dependents. Vision benefits are also available under the Plan and are fully funded via participant contributions.

The general administration of the Plan and the responsibility for carrying out the provisions of the Plan are placed with the VEBA Committee, which is the named fiduciary and Plan administrator. The VEBA Committee consists of four representatives, two from the USW and two from ATI Inc. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Eligibility - An individual is eligible to be a participant of the Plan based on the following criteria:

- Pre-June 1, 2016 Retirees - An employee who retired from the Company prior to June 1, 2016 who meets all of the following requirements:
 - a) The employee was an hourly employee represented in collective bargaining by the USW and worked at the Company's ATI 34th Avenue operations at the time of retirement, and
 - b) The employee received or was eligible to receive retiree health benefits from the Company pursuant to a collective bargaining agreement with the USW.

- Post-May 31, 2016 Retirees - An employee who was hired by the Company on or before March 1, 2016 and who retired from active employment with the Company after May 31, 2016 who meets all of the following requirements:
 - a) The employee was an hourly employee represented in collective bargaining by the USW and worked at the Company's ATI 34th Avenue operations at the time of retirement,
 - b) The employee had attained the age of 55 at the time of retirement,
 - c) The employee's age and years of service equaled 75 or more at the time of retirement, and
 - d) The employee retired under the Western Independent Shops Pension Plan on a pension other than a deferred vested pension.

Contributions - The cost of coverage is paid from the assets of the Plan, which is funded by contributions from the Company and contributions from eligible participants and surviving spouses.

Company contributions are pursuant to a collectively bargained agreement, as amended, between the Company and the USW which provided for OPEB CAP contributions (see below) and contributions for each hour worked by USW-represented employees at the Company's ATI 34th Avenue operations (hourly contributions). The collective bargaining agreement and subsequent agreements between the Company and the USW provide for contributions through February 28, 2031.

Hourly contributions were as follows for the years ended December 31, 2024 and 2023:

| | | |
|-------------------------------------|----|------|
| January 1, 2023 - February 28, 2023 | \$ | 1.20 |
| March 1, 2023 - June 30, 2023 | \$ | 1.30 |
| July 1, 2023 - June 30, 2024 | \$ | 1.40 |
| July 1, 2024 - December 31, 2024 | \$ | 1.50 |

OPEB CAP contributions are based on average retiree healthcare eligibility as follows for retirees and spouses who are not a pre-2011 surviving spouse (stated in annual amounts):

| | | |
|--------------|----|-------|
| Pre-Medicare | \$ | 8,250 |
| Medicare | \$ | 3,076 |

Additionally, the Company contributes amounts equal to the premium or COBRA cost for pre-2011 surviving spouses.

OPEB CAP contributions are funded at the beginning of each quarter and are based on the average retiree healthcare eligibility in the month prior to that quarter. Contributions for pre-2011 surviving spouses are funded

quarterly based upon the average enrollment of pre-2011 surviving spouses in the month prior to that quarter. Contributions for hours worked are funded quarterly based upon hours worked in the prior quarter.

Eligible participants are required to contribute a fixed dollar portion of the cost for medical and prescription drug benefits, as determined by the VEBA Committee. Participant contributions for medical and prescription drug benefits differ depending on the coverage elected.

Benefits - Post-retirement medical and prescription drug benefits provided under the Plan are determined by the VEBA Committee. Medical and prescription drug coverage for Medicare-eligible participants was provided under a group insurance contract with United Healthcare for the years ended December 31, 2024 and 2023. Effective January 1, 2025, medical and prescription drug coverage for Medicare-eligible participants is provided under a group insurance contract with Highmark Inc. Medical and prescription drug coverage for pre-Medicare participants is provided by way of the Steelworkers Health and Welfare Fund, which has a group insurance contract with Blue Cross Blue Shield administered by Highmark. Voluntary vision benefits are also provided under the Plan and are fully funded by participant contributions.

At December 31, 2023, approximately \$36,000 was owed to a previous insurance provider for the cancellation of its insurance coverage. This amount is included in accounts payable at December 31, 2023 and is included in premiums and fees for healthcare for the year ended December 31, 2023.

Administrative Expenses - The Plan pays administrative expenses that consist primarily of third-party administrative fees and professional fees.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The Plan's financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America (U.S. GAAP).

Use of Estimates - The preparation of financial statements in accordance with U.S. GAAP requires the VEBA Committee to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations, and changes therein, and disclosure of contingent assets and liabilities at the dates of the financial statements. Actual results will differ from the estimates because of the multiple assumptions that affect the determination of the estimates.

Cash - The Plan maintains cash at a financial institution which may at times exceed federally insured limits and which may at times exceed the amount reflected in the statements of benefit obligations and net assets available for benefits due to outstanding checks.

Investment Valuation and Income Recognition - The Plan's investment in the Federated Hermes Government Obligations Fund is stated at fair value as more fully described below. Purchases and sales of the Federated Hermes Government Obligations Fund are recognized on the trade date. Interest income is recorded as earned.

U.S. GAAP establishes a framework for measuring fair value of financial assets which 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 (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the Plan has the ability to access,
- Level 2 Inputs are not quoted prices in active markets but they are observable either directly or indirectly; and
- Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset'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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Federated Hermes Government Obligations Fund is valued at the daily closing price as reported by the fund. Funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The funds held by the Plan are deemed to be actively traded (Level 1 inputs).

The methods described above may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the VEBA Committee believes that the valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting dates.

Risks and Uncertainties - The benefit obligations are actuarially determined based on certain assumptions including insurance premiums and healthcare cost trend rates, interest rates and participant demographics, all of which are subject to change. Due to uncertainties inherent in the estimates and assumptions, it is reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

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

Reclassifications - Certain amounts in the 2023 financial statements have been reclassified to conform to the 2024 presentation.

Subsequent Events - The VEBA Committee has evaluated subsequent events through October 15, 2025, the date which the financial statements were available to be issued.

3. PRIOR PERIOD ADJUSTMENT AND RESTATEMENT

In September 2025, the VEBA Committee became aware of an error in the Company's calculation of the hourly contributions to the Plan. Specifically, hours worked by USW-represented employees who were hired after June 2016 were excluded from the Company's calculation. As a result, the Company underfunded hourly contributions to the Plan for the years ended December 31, 2016 through 2024, and for the year ending December 31, 2025. To correct this error, the Company will make a one-time catch-up contribution of \$755,291 to the Plan. This amount represents \$603,068 of underfunding and \$152,223 to compensate the Plan for lost investment earnings. The contribution is expected to be funded during the year ending December 31, 2025. The financial statements for the year ended December 31, 2023 have been restated to reflect the correction. The restatement resulted in the following adjustments:

- An increase of \$218,946 to net assets available for benefits as of January 1, 2023;
- An increase of \$81,867 to Company contributions for the year ended December 31, 2023;
- An increase of \$33,305 to interest income and lost earnings for the year ended December 31, 2023; and
- An increase of \$334,118 to Company contributions receivable as of December 31, 2023

4. BENEFIT OBLIGATIONS

The postretirement benefit obligations represent the actuarial present value of those estimated future benefits that are attributed to all participant groups covered under the Plan as of December 31, 2024 and 2023. Postretirement benefits include future benefits expected to be paid for (1) currently retired employees and their beneficiaries and dependents, and (2) active employees and their beneficiaries and dependents after retirement from the Company, net of expected future participant contributions.

The actuarial present value of the expected postretirement benefit obligations is determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims cost data to estimate future annual incurred claims cost per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The following insurance premium rates effective January 1, 2025 and January 1, 2024 were utilized for purposes of the actuarial valuations as of December 31, 2024 and 2023, respectively:

| | <u>12/31/2024</u> | | <u>12/31/2023</u> | |
|--------------|-------------------|---------------|-------------------|---------------|
| | <u>Retiree</u> | <u>Spouse</u> | <u>Retiree</u> | <u>Spouse</u> |
| Pre-Medicare | \$ 1,285 | \$ 1,793 | \$ 1,193 | \$ 1,665 |
| Medicare | \$ 250 | \$ 250 | \$ 251 | \$ 251 |

Insurance premiums for pre-Medicare and Medicare were assumed to increase annually as follows for purposes of the actuarial valuations as of December 31, 2024 and 2023:

| | <u>12/31/2024</u> | | <u>12/31/2023</u> | |
|------------|---------------------|-----------------|---------------------|-----------------|
| | <u>Pre-Medicare</u> | <u>Medicare</u> | <u>Pre-Medicare</u> | <u>Medicare</u> |
| 2025 | | | 7.80 % | (0.40)% |
| 2026 | 9.15 % | - % | 7.05 % | 6.70 % |
| 2027 | 8.05 % | 7.80 % | 6.40 % | 6.15 % |
| 2028 | 7.05 % | 6.90 % | 5.80 % | 5.65 % |
| 2029 | 6.20 % | 6.10 % | 5.25 % | 5.20 % |
| 2030 | 5.40 % | 5.40 % | 4.75 % | 4.75 % |
| Thereafter | 4.75 % | 4.75 % | 4.75 % | 4.75 % |

In addition to the insurance premium assumptions described above, the following significant assumptions were used in the actuary's valuation as of and for the years ended December 31, 2024 and 2023:

| | |
|---------------|--|
| Discount rate | 5.63% for 2024 and 5.09% for 2023 |
| Mortality | PRI-2012 Headcount Weighted Mortality Table with Modified 2021 Projection Scale |
| Participation | 100% of eligible retirees |
| Spouses | For future retirees, 85% of males and 70% of females are assumed to be married at retirement |

| | |
|-------------------------|--|
| Retiree contributions | For 2024, pre-Medicare contributions for 2026 are assumed to be 9.15% higher than contributions for 2025 and then are assumed to increase annually at the same rate as medical expenses. For 2023, pre-Medicare contributions for 2025 were assumed to be 7.8% higher than contributions for 2024 and then were assumed to increase annually at the same rate as medical expenses. Medicare contributions are assumed to increase annually at the same rate as medical expenses for both 2024 and 2023 |
| Administrative expenses | \$333 per person per year with an annual trend of 3.5% for 2024; \$337 per person per year with an annual trend of 3.5% for 2023 |

The healthcare cost trend rate assumption has a significant effect on the costs and obligations reported. At December 31, 2024 and 2023, a one percentage point increase in the healthcare cost trend rate would result in an approximate increase in the accumulated benefit obligation of \$1,237,000 and \$1,592,000, respectively.

During the year ended December 31, 2024, actuarial gains and changes in actuarial assumptions resulted in a \$1,495,888 and \$245,240 decrease, respectively, in the actuarial present value of the expected postretirement benefit obligation. Actuarial gains were primarily the result of updated retiree contributions, per capita costs and census information. Changes in actuarial assumptions were the result of a change in the discount rate and updated trend assumptions.

During the year ended December 31, 2023, actuarial losses and changes in actuarial assumptions resulted in a \$2,104,387 and \$892,097 increase, respectively, in the actuarial present value of the expected postretirement benefit obligation. Actuarial losses were the result of increases in the number of active employees related to the restoration of manufacturing operations in 2023. Changes in actuarial assumptions were the result of a change in the discount rate and updated trend assumptions.

5. TRUSTEE CERTIFICATION (UNAUDITED)

Certain information related to investments disclosed in the accompanying financial statements, including investments held at December 31, 2023 and interest income for the year ended December 31, 2023, was obtained by the VEBA Committee and agreed to or derived from information certified as complete and accurate by PNC Bank NA, the trustee of the Plan.

6. TAX STATUS

The Trust established to hold the Plan's assets received an exemption letter from the Internal Revenue Service (IRS) dated February 6, 2014 stating that the IRS determined that the Trust is exempt from federal income tax under Section 501(c)(9) of the Internal Revenue Code (IRC). The Trust has been amended since receiving the determination letter. However, the VEBA Committee believes that the Trust is currently designed and being operated in compliance with the applicable requirements of the IRC and has no unrelated business income and, therefore, is exempt from federal income taxes.

U.S. GAAP prescribes a comprehensive model for the financial statement recognition, measurement, presentation, and disclosure of uncertain tax positions taken or expected to be taken in income tax returns. The VEBA Committee believes that there is no liability related to uncertain tax positions at December 31, 2024 or 2023. The Plan is no longer subject to income tax examinations for years prior to December 31, 2021.

7. PLAN TERMINATION

While the parties have not expressed any intentions to do so, the Plan and Trust may be terminated at any time by an instrument in writing by the agreement of the USW, ATI Inc., and PNC Bank, NA. In the event of termination, the assets in the Trust shall be paid out at the direction of the VEBA Committee in the following order of priority: 1) the payment of reasonable and necessary administrative expenses, 2) the payment of benefits to participants for claims arising prior to such termination, and 3) cash distribution for the health and other welfare benefits of participants until the assets have been exhausted.

8. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

The Plan has arrangements with service providers for various administrative functions. In addition, certain VEBA Committee members are compensated by the Plan. The costs associated with these transactions are included in administrative expenses. Therefore, these transactions qualify as party-in-interest transactions.

9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the statement of benefit obligations and net assets available for benefits to the Form 5500 as of December 31, 2023:

| | |
|--|----------------------------|
| Net assets available for benefits per the financial statements | \$ 1,383,708 |
| Prior period adjustments to Company contribution receivable (see Note 3) | <u>(334,118)</u> |
| Net assets available for benefits per the Form 5500 | <u><u>\$ 1,049,590</u></u> |

The following is a reconciliation of the change in net assets available for benefits for the years ended December 31, 2024 and 2023 as reflected in Form 5500 to the financial statements:

| | <u>2024</u> | <u>2023</u> |
|---|-------------------|-------------------|
| Increase in net assets available for benefits per Form 5500 | \$ 756,575 | \$ 26,287 |
| Prior period adjustments (see Note 3): | | |
| Adjustments to contributions from Company | (246,769) | 81,867 |
| Adjustments to interest income and lost earnings | <u>(87,349)</u> | <u>33,305</u> |
| Increase in net assets available for benefits per statement of changes in benefit obligations and net assets available for benefits | <u>\$ 422,457</u> | <u>\$ 141,459</u> |

10. CONTINGENT GAIN

As described in Note 1, the Company contributes OPEB CAP contributions quarterly. The contributions have historically been determined based on the average number of retirees and spouses, who are not pre-2011 surviving spouses, who are enrolled in coverage for the month preceding the quarter. A USW committee appointee has raised a question about whether OPEB CAP contributions should be determined based on all eligible retirees and spouses, who are not pre-2011 surviving spouses, including eligible retirees and spouses who were not enrolled in coverage. The question is being evaluated and any potential impact on the Plan has not been determined at this time.

ATI-USW SAC - 34TH AVENUE RETIREE HEALTH CARE PLAN
EIN: 27-1404121 PLAN (503)

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR (SCHEDULE H, LINE 4i)
 DECEMBER 31, 2024

| (a) | (b) Identity of Issuer, Borrower, Lessor, or Similar Party | (c) Description of Investment | Face Value / Shares | (d) Cost | (e) Current Value |
|-----|--|----------------------------------|------------------------|-------------------|----------------------|
| | Federated Hermes | Government Obligations Fund | 994,251 | <u>\$ 994,251</u> | <u>\$ 994,251</u> |

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**

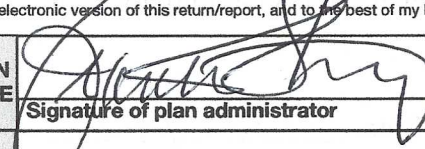
- A** This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- a single-employer plan a DFE (specify) _____
- B** This return/report is: the first return/report the final return/report
- an amended return/report a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here▶
- D** Check box if filing under: Form 5558 automatic extension the DFVC program
- special extension (enter description) _____
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here▶

Part II Basic Plan Information - enter all requested information

| | | |
|--|--|---|
| 1a Name of plan ATI-USW SAC 34TH AVE. RETIREE HEALTH CARE PLAN | | 1b Three-digit plan number (PN) ▶ 503 |
| | | 1c Effective date of plan 06/01/2016 |
| 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) VEBA COMMITTEE, ATI-USW VEBA TRUST | | 2b Employer Identification Number (EIN) 27-1404121 |
| | | 2c Plan Sponsor's telephone number 412-201-2242 |
| 60 BOULEVARD OF THE ALLIES, 5TH FL. PITTSBURGH PA 15222 | | 2d Business code (see instructions) 525100 |

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 |  | 10/15/25 | JEANETTE STUMP |
| | 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

**ATI-USW SAC - 34TH AVENUE RETIREE HEALTH CARE PLAN
EIN: 27-1404121 PLAN (503)**

**SCHEDULE OF REPORTABLE TRANSACTIONS (SCHEDULE H, LINE 4j)
FOR THE YEAR ENDED DECEMBER 31, 2024**

| (a) Identity of Party Involved | (b) Description of Assets | (c) Purchase Price | (d) Selling Price | (g) Cost of Assets | (i) Net Gain (Loss) |
|---|------------------------------|--------------------------|-------------------------|--------------------------|---------------------------|
| Category (i): Single transactions in excess of 5% of the current value of plan assets: | | | | | |
| Federated Hermes | Government Obligations Fund | \$ 237,963 | - | - | - |
| Federated Hermes | Government Obligations Fund | 210,222 | - | - | - |
| Federated Hermes | Government Obligations Fund | - | \$ 195,402 | \$ 195,402 | - |
| Federated Hermes | Government Obligations Fund | - | 195,493 | 195,493 | - |

Category (iii): Series of transactions with the same security in excess of 5% of the current value of plan assets:

| | | | | | |
|-------------------|-----------------------------|------------|------------|------------|---|
| Federated Hermes* | Government Obligations Fund | \$ 536,561 | \$ 406,884 | \$ 406,884 | - |
|-------------------|-----------------------------|------------|------------|------------|---|

* Aggregate of nine purchases, two of which individually exceeded 5% of the plan assets at the beginning of the year, and three sales, two of which individually exceeded 5% of the plan assets at the beginning of the year.