

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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

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

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 and ending 04/30/2025

- A This return/report is for: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
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: PENSION PLAN OF JCPDS INTERNATIONAL CENTRE FOR DIFFRACTION DATA
1b Three-digit plan number (PN): 001
1c Effective date of plan: 05/01/1957
2a Plan sponsor's name (employer, if for a single-employer plan): JCPDS-INTERNATIONAL CENTRE FOR DIFFRACTION DATA
2b Employer Identification Number (EIN): 23-1722541
2c Sponsor's telephone number: 610-325-9814
2d Business code (see instructions): 541700
3a Plan administrator's name and address: [X] Same as Plan Sponsor.
3b Administrator's EIN
3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 60
5b Total number of participants at the end of the plan year: 60
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)
5d(1) Total number of active participants at the beginning of the plan year: 18
5d(2) Total number of active participants at the end of the plan year: 16
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested: 0

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Row 1: Filed with authorized/valid electronic signature, 11/17/2025, CHRISTINE NAUGHTON. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 564147. (See instructions.)

| Part III Financial Information | | | |
|--|--------------|------------------------------|------------------------|
| 7 Plan Assets and Liabilities | | (a) Beginning of Year | (b) End of Year |
| a Total plan assets | 7a | 20710615 | 22341186 |
| b Total plan liabilities | 7b | | |
| c Net plan assets (subtract line 7b from line 7a) | 7c | 20710615 | 22341186 |
| 8 Income, Expenses, and Transfers for this Plan Year | | (a) Amount | (b) Total |
| a Contributions received or receivable from: | | | |
| (1) Employers | 8a(1) | 720000 | |
| (2) Participants | 8a(2) | 48492 | |
| (3) Others (including rollovers) | 8a(3) | | |
| b Other income (loss) | 8b | 1952086 | |
| c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | 2720578 |
| d Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | 1081749 | |
| e Certain deemed and/or corrective distributions (see instructions) . | 8e | | |
| f Administrative service providers (salaries, fees, commissions) | 8f | | |
| g Other expenses | 8g | 8258 | |
| h Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | 1090007 |
| i Net income (loss) (subtract line 8h from line 8c) | 8i | | 1630571 |
| j Transfers to (from) the plan (see instructions) | 8j | | |

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

| Part V Compliance Questions | | | | |
|---|------------|------------|-----------|---------------|
| 10 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) | 10a | | X | |
| b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) | 10b | | X | |
| c Was the plan covered by a fidelity bond? | 10c | X | | 500000 |
| d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 10d | | X | |
| e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) | 10e | | X | |
| f Has the plan failed to provide any benefit when due under the plan? | 10f | | X | |
| g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) | 10g | | X | |
| h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 10h | | | |
| i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | 10i | | | |

Part VI Pension Funding Compliance

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

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

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation _____

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

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

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

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

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

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

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

Part VII Plan Terminations and Transfers of Assets

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

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

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

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

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

Part VIII IRS Compliance Questions

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

14b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

- Design-based safe harbor method
- "Prior year" ADP test
- "Current year" ADP test
- N/A

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

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

For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 and ending 04/30/2025

▶ **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>PENSION PLAN OF JCPDS INTERNATIONAL CENTRE FOR DIFFRACTION DATA</u> | B Three-digit plan number (PN) ▶ | <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>JCPDS-INTERNATIONAL CENTRE FOR DIFFRACTION DATA</u> | D Employer Identification Number (EIN) <u>23-1722541</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 checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 | |

| | | | |
|---|----------------------------|---------------------------|--------------------------|
| Part I Basic Information | | | |
| 1 Enter the valuation date: | Month <u>05</u> | Day <u>01</u> | Year <u>2024</u> |
| 2 Assets: | | | |
| a Market value | 2a | <u>20710615</u> | |
| b Actuarial value | 2b | <u>20346155</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>31</u> | <u>13856572</u> | <u>13856572</u> |
| b For terminated vested participants | <u>11</u> | <u>903026</u> | <u>903026</u> |
| c For active participants | <u>18</u> | <u>8192890</u> | <u>8261338</u> |
| d Total | <u>60</u> | <u>22952488</u> | <u>23020936</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>5.37 %</u> | |
| 6 Target normal cost | | | |
| a Present value of current plan year accruals | 6a | <u>412939</u> | |
| b Expected plan-related expenses | 6b | <u>0</u> | |
| c Target normal cost | 6c | <u>412939</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>STEPHEN A. CATONE, ASA</u> Type or print name of actuary <u>KORN FERRY(US), INC</u> Firm name <u>2005 MARKET STREET</u> <u>SUITE 910</u> <u>PHILADELPHIA, PA 19103-2029</u> Address of the firm | <u>11/13/2025</u> Date <u>23-05357</u> Most recent enrollment number <u>215-861-2333</u> Telephone number (including area code) |
|--|--|

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

| Part II Beginning of Year Carryover and Prefunding Balances | | (a) Carryover balance | (b) Prefunding balance |
|--|--|-----------------------|------------------------|
| 7 | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) | 0 | 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) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of _____ % | 0 | 0 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| a | Present value of excess contributions (line 38a from prior year) | | 2773 |
| 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>5.32</u> % | | 148 |
| 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 | | 2921 |
| d | Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Other reductions in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) | 0 | 0 |

| Part III Funding Percentages | | | |
|-------------------------------------|--|-----------|---------|
| 14 | Funding target attainment percentage | 14 | 88.38 % |
| 15 | Adjusted funding target attainment percentage | 15 | 88.38 % |
| 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 | 93.26 % |
| 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 |
| 05/06/2024 | 60000 | | 11/06/2024 | 60000 | |
| 06/10/2024 | 60000 | | 12/09/2024 | 60000 | |
| 07/08/2024 | 60000 | | 01/07/2025 | 60000 | |
| 08/05/2024 | 60000 | | 02/06/2025 | 60000 | |
| 09/09/2024 | 60000 | | 03/10/2025 | 60000 | |
| 10/09/2024 | 60000 | | 04/04/2025 | 60000 | |
| Totals ▶ | | | 18(b) | 720000 | 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 | 702293 |

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: 4.84 % | 2nd segment: 5.24 % | 3rd segment: 5.59 % | <input type="checkbox"/> N/A, full yield curve used |
| b Applicable month (enter code) | | | | 21b 0 |
| 22 Weighted average retirement age | | | | 22 60 |
| 23 Mortality table(s) (see instructions) | <input checked="" type="checkbox"/> Prescribed - combined | <input type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute | |

| | | | | |
|---|--|--|--|---|
| Part VI Miscellaneous Items | | | | |
| 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | |
| 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No | | | | |
| 26 Demographic and benefit information | | | | |
| a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... | | | | <input 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 |
| 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 412939 |
| b Excess assets, if applicable, but not greater than line 31a | | | | 31b 0 |
| 32 Amortization installments: | Outstanding Balance | | Installment | |
| a Net shortfall amortization installment | 2674781 | | 261852 | |
| 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 674791 |
| | Carryover balance | Prefunding balance | Total balance | |
| 35 Balances elected for use to offset funding requirement | | | 0 | |
| 36 Additional cash requirement (line 34 minus line 35) | | | | 36 674791 |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | | | | 37 702293 |
| 38 Present value of excess contributions for current year (see instructions) | | | | |
| a Total (excess, if any, of line 37 over line 36) | | | | 38a 27502 |
| b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... | | | | 38b 0 |
| 39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) | | | | 39 0 |
| 40 Unpaid minimum required contributions for all years | | | | 40 0 |

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

JCPDS INTERNATIONAL CENTRE FOR DIFFRACTION DATA PENSION PLAN

EIN: 23-1722541 PN: 001

Schedule SB line 26 - Schedule of Active Participant Data

| Attained Age | Years of Credited Service May 1, 2023 | | | | | | | | | | | | | | Total |
|--------------|---------------------------------------|-----------|----------|-----------|----------|-----------|----------|-----------|----------|-----------|----------|-----------|----------|-----------|-----------|
| | 0-4 | | 5-9 | | 10-14 | | 15-19 | | 20-24 | | 25-29 | | 30+ | | |
| | No. | Avg. Comp | No. | Avg. Comp | No. | Avg. Comp | No. | Avg. Comp | No. | Avg. Comp | No. | Avg. Comp | No. | Avg. Comp | |
| Under 25 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 25-29 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 30-34 | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 | | 0 |
| 35-39 | 0 | | 0 | | 1 | | 0 | | 0 | | 0 | | 0 | | 1 |
| 40-44 | 0 | | 0 | | 0 | | 1 | | 1 | | 0 | | 0 | | 2 |
| 45-49 | 0 | | 0 | | 1 | | 1 | | 0 | | 0 | | 0 | | 2 |
| 50-54 | 0 | | 0 | | 0 | | 1 | | 2 | | 1 | | 1 | | 5 |
| 55-59 | 0 | | 0 | | 1 | | 0 | | 1 | | 1 | | 0 | | 3 |
| 60-64 | 0 | | 0 | | 0 | | 0 | | 2 | | 0 | | 0 | | 2 |
| 65+ | 0 | | 0 | | 1 | | 0 | | 0 | | 2 | | 0 | | 3 |
| TOTAL | 0 | | 0 | | 4 | | 3 | | 6 | | 4 | | 1 | | 18 |

Funding Assumptions and Methods

Funding Interest Rates

| | 2024 | |
|----------------------|-------------------|---------------------|
| | 24-month Average* | Constrained Rates** |
| Segment Rate 1 | 4.84% | 4.84% |
| Segment Rate 2 | 5.24% | 5.24% |
| Segment Rate 3 | 5.22% | 5.59% |
| Effective Rate (EIR) | 5.21% | 5.37% |

*Used for maximum deductible contributions and 4010 reporting determination

**Used for minimum funding and AFTAP purposes

Salary Increases

3.5% per annum, compounded annually.

Mortality

For all participants: The prescribed mortality assumption under IRC §430(h)(3)(A) using the generational mortality option with combined mortality rates for annuitants and non-annuitants

Withdrawal

Based on the T-1 Table (male rates) from the Actuary's Pension Handbook. Sample rates of withdrawal are as follows:

| <i>Age</i> | <i>Withdrawal Rate Males and Females</i> |
|------------|--|
| 25 | 4.9% |
| 30 | 3.7 |
| 35 | 2.3 |
| 40 | 1.1 |
| 45 | 0.3 |
| 50 | - |
| 55 | - |

Retirement Age

It is assumed that active participants will retire at various ages as follows:

| <i>Age</i> | <i>Proportion Retiring</i> | <i>Age</i> | <i>Proportion Retiring</i> |
|------------|--------------------------------|------------|--------------------------------|
| 55 | 7% | 61 | 25% |
| 56 | 10 | 62 | 30 |
| 57 | 13 | 63 | 40 |
| 58 | 16 | 64 | 50 |
| 59 | 19 | 65 | 100 |
| 60 | 22 | | |

JCPDS International Centre For Diffraction Data Pension Plan

EIN: 23-1722541 PN: 001

Spouses

90% of males and 70% of females are assumed to be married with wives assumed to be 3 years younger than husbands.

Optional Payment Form Election Percentage for active employees

| Gender | Life Annuity | 60% J&S | 100% J&S | 10 Year CC |
|--------|--------------|---------|----------|------------|
| Male | 5% | 0% | 65% | 30% |
| Female | 70% | 15% | 0% | 15% |

Expenses

No expenses are assumed to be paid from plan assets.

Increase in Minimum and Variable Pension Levels

2.5% per annum compounded annually.

Asset Valuation Method

Plan assets are determined using the two-year annual averaging method as set forth in IRS Notice 2009-22. Under this method, the actuarial value of assets is the average of the fair market value of the assets on the valuation date and the adjusted fair market value of assets determined as of each of the earlier determination dates. The adjusted fair market value of assets as of a determination date is the market value of assets on that date, increased by contributions that were not included in the plan's asset balance on the determination date and decreased by benefits and administrative expenses between that determination date and the valuation date plus an adjustment for expected earnings as the sum of the expected earnings separately determined for each period between the determination date and the valuation date. The adjustment for expected earnings in 2022 is limited to 5.92% and for 2023 is limited to 5.74%, the third segment rate for the 2022 and 2023 plan years, respectively. The calculated value is then further constrained to be no more than 110% of the market value of assets plus discounted receivable contributions and no less than 90% of the market value of assets plus discounted contributions

Increases in Maximum Benefit and Annual Compensation Limitations

0% per year for determining the plan's funding requirements.

Actuarial Assumptions for Calculation of Actuarial Present Value of Accumulated Plan Benefits

Same as (I) above except no future salary increases were assumed.

JCPDS International Centre For Diffraction Data Pension Plan

EIN: 23-1722541 PN: 001

Amortization Schedule

| | Date Established | Original Amount | Remaining Amount | Remaining Years | Amortization Payment |
|--|---------------------|--------------------|---------------------|--------------------|-------------------------|
| a) New ARPA Shortfall Base of of 5/1/2021 | May 1, 2021 | \$ 850,899 | \$ 732,743 | 12 | \$ 79,339 |
| b) Additional ARPA Shortfall Base as of 5/1/2022 | May 1, 2022 | (109,726) | (99,143) | 13 | (10,140) |
| c) Additional ARPA Shortfall Base as of 5/1/2023 | May 1, 2023 | 801,012 | 755,005 | 14 | 73,357 |
| d) Additional ARPA Shortfall Base as of 5/1/2024 | May 1, 2024 | 1,286,176 | 1,286,176 | 15 | 119,296 |
| | | | \$ 2,674,781 | | \$ 261,852 |

Plan Name: Pension Plan of JCPDS International Centre For Diffraction Data

Plan Sponsor: JCPDS- International Centre For Diffraction Data

EIN: 23-1722541

PN: 001

Schedule SB, Line 19 - Discounted Employer Contributions for Plan Year 2024/25

| <u>Date of Contribution</u> | <u>Amount</u> | <u>Year Applied</u> | <u>Effective Interst Rate</u> | <u>Interest adjusted Contribution</u> |
|-----------------------------|---------------|---------------------|-------------------------------|---------------------------------------|
| 5/6/2024 | \$60,000 | 2024/25 | 5.37% | \$59,950 |
| 6/10/2024 | \$60,000 | 2024/25 | 5.37% | \$59,656 |
| 7/8/2024 | \$60,000 | 2024/25 | 5.37% | \$59,412 |
| 8/5/2024 | \$60,000 | 2024/25 | 5.37% | \$59,179 |
| 9/9/2024 | \$60,000 | 2024/25 | 5.37% | \$58,888 |
| 10/9/2024 | \$60,000 | 2024/25 | 5.37% | \$58,632 |
| 11/6/2024 | \$60,000 | 2024/25 | 5.37% | \$58,403 |
| 12/9/2024 | \$60,000 | 2024/25 | 5.37% | \$58,123 |
| 1/7/2025 | \$60,000 | 2024/25 | 5.37% | \$57,886 |
| 2/6/2025 | \$60,000 | 2024/25 | 5.37% | \$57,644 |
| 3/10/2025 | \$60,000 | 2024/25 | 5.37% | \$57,361 |
| 4/4/2025 | \$60,000 | 2024/25 | 5.37% | \$57,159 |
| | \$720,000 | | | \$702,293 |

JCPDS International Centre For Diffraction Data Pension Plan

EIN: 23-1722541 PN: 001

Plan Provisions

This appendix contains a summary of the principal provisions of the plan in effect as of May 1, 2024.

No changes since prior valuation.

Summary of Present Plan Provisions

Effective Date: May 1, 1983. Most recent amendment effective May 1, 2014, closed the plan to new entrants.

Earliest Date of JCPDS Participation in Predecessor "Pension Plan of the American Society for Testing and Materials": May 1, 1970.

Entry Date: First day of any plan year following employee's employment date.

Eligibility: First entry date following six months of employment on which employee has attained age 20½ and has agreed to make contributions. No new entrants after May 1, 2014.

Normal Retirement Date (NRD): First day of month on or following 65th birthday.

Normal Retirement Benefit: A lifetime pension, payable in monthly installments on the first day of each month, with 10 years certain, determined as the sum of:

- 2¼% of Average Monthly Earnings multiplied by Benefit Years, up to a maximum of 20 years, and
- 1% of Average Monthly Earnings multiplied by Benefit Years (if any) in excess of 20 years.

Service before an employee became a member of the current plan or of the predecessor plan is not included if employee did not join when first eligible.

Earnings for any month means total remuneration received during that month including 403(b) salary reduction contributions up to the limit on eligible compensation under IRC §401(a)(17).

The accrued benefit on earlier separation is equal to the projected benefit at age 65 multiplied by a fraction equal to actual service divided by projected service to age 65.

Early Retirement: Permitted at option of member after age 55 and at least 10 years of service. Pension commences on the first day of any month following retirement and is equal to the accrued benefit reduced by 1/600 for each month by which the initial payment date precedes normal retirement date.

JCPDS International Centre For Diffraction Data Pension Plan

EIN: 23-1722541 PN: 001

A member electing early retirement is also entitled to an additional monthly payment up to the end of the earliest month in which the member could elect to receive Social Security benefits (under present law, the month of attainment of age 62) in accordance with the following table:

| Member's Earnings (Annualized) for Last Full Month Prior to Separation | Monthly Payment |
|--|--------------------|
| Less than \$15,000 | \$ 380 |
| \$15,000 - 19,999 | 420 |
| 20,000 - 24,999 | 460 |
| 25,000 - 29,999 | 500 |
| 30,000 - 34,999 | 540 |
| 35,000 - 39,999 | 580 |
| 40,000 - 44,999 | 620 |
| 45,000 - 49,999 | 660 |
| 50,000 or more | 700 |

Disability Retirement: (1) For disabilities occurring before age 62 and upon total disability which qualifies for Social Security disability benefits and continues until age 65. Benefit is that described for normal retirement as if member continued in active service until normal retirement date and is calculated using Average Monthly Earnings at date of disability. (2) For disabilities occurring on or after the attainment of age 62 and upon total disability which qualifies for Social Security disability benefits and continuing for "X" years, the benefit is that described for late retirement as if the member continued in active service for "X" years using Average Monthly Earnings at date of disability. "X" is defined under the following table:

| Age at Disability | "X" |
|-------------------|------------|
| 62 | 3.50 years |
| 63 | 3.00 years |
| 64 | 2.50 years |
| 65 | 2.00 years |
| 66 | 1.75 years |
| 67 | 1.50 years |
| 68 | 1.25 years |
| 69 or older | 1.00 years |

(Monthly benefits are payable during total and permanent disability prior to retirement under a long-term disability program outside this plan.)

Late Retirement (prior to April 1 following the calendar year when age 70½ is attained): Benefit is postponed until actual retirement, then commences in an amount equal to the greater of (a) the amount that would have been payable at normal retirement subject to the adjustment factor applicable under the greater of (1) the minimum provision and (2) the variable provision, and (b) an amount calculated using the formula as stated above but using Average Monthly Earnings and Benefit Years at actual retirement.

JCPDS International Centre For Diffraction Data Pension Plan

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Late Retirement (after April 1 following the calendar year when age 70½ is attained): Benefit may commence while still working or be deferred to a later date up to the date of actual retirement. Benefit is the greater of the amounts described in the preceding paragraph or the actuarially increased benefit determined as of the April 1 following the calendar year when age 70½ was attained.

Death Benefits: The following death benefits are derived from the member's accrued benefit. No death benefits are payable related to the additional monthly payments available to early retirees until age 62.

Pre-Retirement Death Benefits: If a member dies in active service after age 50 (after age 55 and 10 years of vesting service if disabled) an immediate benefit is payable. The surviving spouse of a *married* member will receive a lifetime benefit equal to that which would have been paid if the member had chosen early retirement on the day of death and elected a 100% joint and survivor annuity with the spouse as contingent annuitant. The beneficiary of an *unmarried* member will receive 120 monthly payments in the amount the member would have received if the member had chosen early retirement on the day of death and elected a life annuity with 120 payments guaranteed.

If a married member dies in active service prior to age 50 (age 55 for disabled members) but after 5 years of vesting service, or if a vested terminated member dies prior to commencement of benefits, the surviving spouse is entitled to a deferred benefit starting on or after the member's earliest retirement date but not later than the member's normal retirement date. The spouse's benefit will equal the portion of the member's benefit accrued as of the date of death that would have been payable had the member elected a joint and 100% survivor annuity payable at the selected benefit commencement date.

If a member dies before qualifying for any of the above benefits, a benefit in the amount of the member's contributions accumulated with interest is payable.

Variable Benefits: Pensions (excluding the additional monthly payments available to early retirees until age 62) payable to members who have retired, separated from service or continued past their normal retirement date, or to spouses receiving benefits, shall be subject to annual adjustments to reflect the amount by which the fund's earnings and appreciation or depreciation differ from 4½% per annum. It is expected that annual adjustments as of May 1 will allow for calculating and for preparing necessary directions to the trustee, so that the benefit adjustments may be made starting August 1.

Such adjustments shall be both up and down depending on investment experience, except that no pension shall be adjusted below the minimum level which would apply in the absence of the variable provision. The minimum and variable levels were reset to the benefit in effect on December 31, 1982. The minimum level thereafter increases by the lower of 3% or the increase in the CPI.

JCPDS International Centre For Diffraction Data Pension Plan

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In growth years, one tenth of the amount by which growth of the retired life fund exceeds 4½% shall be set aside in a Stabilizing Account to be used as needed to support the guarantee above. If the Stabilizing Account is exhausted, the Committee shall pay the additional cost required for the guarantee. The Stabilizing Account shall accrue interest at 4½% per annum and be limited to 15% of the actuarial liability for pensions. If the account would otherwise exceed the 15% limit, any excess shall be used to increase variable benefits.

Employee Contributions: Determined monthly according to the following formula:

| Base Monthly Earnings Rate | Percent of Earnings Contributed in Such Plan Month |
|---|---|
| First \$550 of monthly earnings | 2½% |
| Portion of monthly earnings which exceeds \$550 | 3¾% |

Contributions by the Employer: All remaining costs.

Severance Benefit:

1. A member who severs employment after 5 years of service and attainment of age 23 is fully vested in the accrued benefit.
2. A member who severs employment before 5 years of service or before attaining age 23 is fully vested in the employee component of the accrued pension related to his or her own employee contributions to the plan plus interest.

Excused Absence: Absences for the following causes are included in service for plan purposes:

- temporary leave of absence or lay-off for not more than 6 months (subject to renewal by the Committee);
- absence during which regular remuneration is paid; and
- absence for military service under leave granted by the Committee or when required by law.

Form of Annuity: Unmarried member: Life annuity with 120 payments guaranteed; Married member: Joint and 100% survivor annuity actuarially equivalent to annuity for unmarried member. Other options are available.

Funding Vehicle: Corporate Trust.

Changes to Plan Provisions Since Prior Valuation

None.

| | | |
|---|--|---|
| 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. | OMB No. 1210-0110 2024 This Form is Open to Public Inspection |
|---|--|---|

For calendar plan year 2024 or fiscal plan year beginning 05/01/2024 and ending 04/30/2025

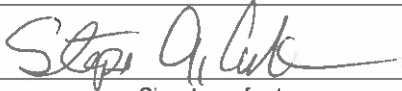
- ▶ Round off amounts to nearest dollar.
- ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

| | |
|---|---|
| A Name of plan <u>PENSION PLAN OF JCPDS INTERNATIONAL CENTRE FOR DIFFRACTION DATA</u> | B Three-digit plan number (PN) ▶ <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>JCPDS-INTERNATIONAL CENTRE FOR DIFFRACTION DATA</u> | D Employer Identification Number (EIN) <u>23-1722541</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 checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

Part I Basic Information

| | | | |
|----------|---|----------------------------|---------------------------|
| 1 | Enter the valuation date: Month <u>05</u> Day <u>01</u> Year <u>2024</u> | | |
| 2 | Assets: | | |
| | a Market value | 2a | <u>20710615</u> |
| | b Actuarial value | 2b | <u>20346155</u> |
| 3 | Funding target/participant count breakdown | (1) Number of participants | (2) Vested Funding Target |
| | a For retired participants and beneficiaries receiving payment | <u>31</u> | <u>13856572</u> |
| | b For terminated vested participants | <u>11</u> | <u>903026</u> |
| | c For active participants | <u>18</u> | <u>8192890</u> |
| | d Total | <u>60</u> | <u>22952488</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>5.37 %</u> |
| 6 | Target normal cost | | |
| | a Present value of current plan year accruals | 6a | <u>412939</u> |
| | b Expected plan-related expenses | 6b | <u>0</u> |
| | c Target normal cost | 6c | <u>412939</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>11/13/2025</u> Date |
| | <u>STEPHEN A. CATONE, ASA</u> Type or print name of actuary | <u>23-05357</u> Most recent enrollment number |
| | <u>KORN FERRY(US), INC</u> Firm name | <u>215-861-2333</u> Telephone number (including area code) |
| | <u>2005 MARKET STREET SUITE 910 PHILADELPHIA, PA 19103-2029</u> Address of the firm | |

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

| Part II Beginning of Year Carryover and Prefunding Balances | | (a) Carryover balance | (b) Prefunding balance |
|--|--|-----------------------|------------------------|
| 7 | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) | 0 | 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) | 0 | 0 |
| 10 | Interest on line 9 using prior year's actual return of _____ % | 0 | 0 |
| 11 | Prior year's excess contributions to be added to prefunding balance: | | |
| | a Present value of excess contributions (line 38a from prior year) | | 2773 |
| | 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>5.32</u> % | | 148 |
| | 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 | | 2921 |
| | d Portion of (c) to be added to prefunding balance | | 0 |
| 12 | Other reductions in balances due to elections or deemed elections | 0 | 0 |
| 13 | Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) | 0 | 0 |

| Part III Funding Percentages | | | |
|-------------------------------------|--|-----------|--------|
| 14 | Funding target attainment percentage | 14 | 88.38% |
| 15 | Adjusted funding target attainment percentage | 15 | 88.38% |
| 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 | 93.26% |
| 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 | | |
| 05/06/2024 | 60000 | | 11/06/2024 | 60000 | | | |
| 06/10/2024 | 60000 | | 12/09/2024 | 60000 | | | |
| 07/08/2024 | 60000 | | 01/07/2025 | 60000 | | | |
| 08/05/2024 | 60000 | | 02/06/2025 | 60000 | | | |
| 09/09/2024 | 60000 | | 03/10/2025 | 60000 | | | |
| 10/09/2024 | 60000 | | 04/04/2025 | 60000 | | | |
| | | | Totals ▶ | 18(b) | 720000 | 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 702293 |

| | | |
|-----------|---|---|
| 20 | Quarterly contributions and liquidity shortfalls: | |
| | a Did the plan have a "funding shortfall" for the prior year? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| | b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| | c If line 20a is "Yes," see instructions and complete the following table as applicable: | |

| Liquidity shortfall as of end of quarter of this plan year | | | |
|--|---------|---------|---------|
| (1) 1st | (2) 2nd | (3) 3rd | (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: 4.84% | 2nd segment: 5.24% | 3rd segment: 5.59% | <input type="checkbox"/> N/A, full yield curve used |
| b Applicable month (enter code) | | | | 21b 0 |
| 22 Weighted average retirement age | | | | 22 60 |
| 23 Mortality table(s) (see instructions) | <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute | | | |

Part VI Miscellaneous Items

| | | |
|--|---|--|
| 24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| 26 Demographic and benefit information | | |
| a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment | <input 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 | |
| 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 | 412939 | |
| b Excess assets, if applicable, but not greater than line 31a | 31b | 0 | |
| 32 Amortization installments: | Outstanding Balance | | Installment |
| a Net shortfall amortization installment | 2674781 | | 261852 |
| 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 | 674791 | |
| | | Carryover balance | Prefunding balance |
| 35 Balances elected for use to offset funding requirement | | | 0 |
| 36 Additional cash requirement (line 34 minus line 35) | 36 | 674791 | |
| 37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) | 37 | 702293 | |
| 38 Present value of excess contributions for current year (see instructions) | | | |
| a Total (excess, if any, of line 37 over line 36) | 38a | 27502 | |
| b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances | 38b | 0 | |
| 39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) | 39 | 0 | |
| 40 Unpaid minimum required contributions for all years | 40 | 0 | |

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

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

**JCPDS INTERNATIONAL CENTRE FOR DIFFRACTION DATA
PENSION PLAN**

EIN: 23-1722541 PN: 001

Attachment to 2024 Schedule SB (Form 5500) - line 22

Weighted Retirement Age

| (1) | (2) | (3) | (4) | (5) | (6) |
|------------|---------------------------------|-------------------|-------------------------------|----------------------------------|-----------------------------|
| Age | Retirement Decrement | lx BOY | Weight = (2) * (3) | Age * Wt. = (1) * (4) | = Sum Column (5)/100 |
| 55 | 7% | 100.000 | 7.000 | 385.000 | 59.66 |
| 56 | 10% | 93.000 | 9.300 | 520.800 | |
| 57 | 13% | 83.700 | 10.881 | 620.217 | |
| 58 | 16% | 72.819 | 11.651 | 675.758 | |
| 59 | 19% | 61.168 | 11.622 | 685.692 | |
| 60 | 22% | 49.546 | 10.900 | 654.006 | |
| 61 | 25% | 38.646 | 9.662 | 589.352 | |
| 62 | 30% | 28.985 | 8.695 | 539.115 | |
| 63 | 40% | 20.289 | 8.116 | 511.283 | |
| 64 | 50% | 12.174 | 6.087 | 389.555 | |
| 65 | 100% | 6.087 | 6.087 | 395.636 | |