

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
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, etc.
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: ENGINEERED PROFILES LLC RETIREMENT PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 06/01/2009
2a Plan sponsor's name (employer, if for a single-employer plan): ENGINEERED PROFILES LLC
2b Employer Identification Number (EIN): 31-1669463
2c Plan Sponsor's telephone number: 614-754-3216
2d Business code (see instructions): 326100

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

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

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

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	130
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	38
	<b>6a(2)</b>	2
	<b>6b</b>	29
	<b>6c</b>	17
	<b>6d</b>	48
	<b>6e</b>	2
	<b>6f</b>	50
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

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

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

**a Pension Schedules**

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

**b General Schedules**

- (1)  **H** (Financial Information)
- (2)  **I** (Financial Information – Small Plan)
- (3)  **A** (Insurance Information) – Number Attached 0
- (4)  **C** (Service Provider Information)
- (5)  **D** (DFE/Participating Plan Information)
- (6)  **G** (Financial Transaction Schedules)

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

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**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.

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**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 \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025

▶ **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.

<b>A</b> Name of plan <u>ENGINEERED PROFILES LLC RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ENGINEERED PROFILES LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>31-1669463</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>7010249</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>6309225</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>56</u>	<u>3403340</u>
	<b>b</b> For terminated vested participants .....	<u>36</u>	<u>1302832</u>
	<b>c</b> For active participants .....	<u>38</u>	<u>1334771</u>
	<b>d</b> Total .....	<u>130</u>	<u>6040943</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.23 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>108491</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>108491</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.

<b>SIGN HERE</b>		
	Signature of actuary	<u>12/22/2025</u>
	<u>JAMES W. BUDAI, FSA, EA, MAAA</u>	Date
	Type or print name of actuary	<u>23-07634</u>
	<u>CBIZ RETIREMENT PLAN SERVICES</u>	Most recent enrollment number
	Firm name	<u>614-793-2577</u>
	<u>5450 FRANTZ ROAD</u> <u>SUITE 300</u> <u>DUBLIN, OH 43016</u>	Telephone number (including area code)
	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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	23254
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	23254
<b>10</b>	Interest on line 9 using prior year's actual return of <u>26.32</u> % .....	0	6120
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> 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>5.21</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	29374
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	104.44 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	104.44 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	94.38 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18</b> 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
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>
					0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b> 0	
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b> 0	
	<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b> 0	
<b>20</b>	Quarterly contributions and liquidity shortfalls:		
	<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	<b>b</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	
	<b>c</b> 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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 5.12 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

<b>Part VI Miscellaneous Items</b>				
<b>24</b> 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				
<b>25</b> 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				
<b>26</b> Demographic and benefit information				
<b>a</b> 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>b</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
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....				<b>27</b>

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

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c) .....			<b>31a</b>	108491
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....			<b>31b</b>	108491
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	0		0	
<b>b</b> Waiver amortization installment.....	0		0	
<b>33</b> 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 .....			<b>33</b>	
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			<b>34</b>	0
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0	
<b>36</b> Additional cash requirement (line 34 minus line 35) .....			<b>36</b>	0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....			<b>37</b>	0
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)			<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			<b>38b</b>	0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....			<b>39</b>	0
<b>40</b> Unpaid minimum required contributions for all years .....			<b>40</b>	0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>				
<b>41</b> 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 type="checkbox"/> 2021				

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **07/01/2024** and ending **06/30/2025**

<b>A</b> Name of plan <b>ENGINEERED PROFILES LLC RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>ENGINEERED PROFILES LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>31-1669463</b>	

**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

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

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

CBIZ

13680 CLEVELAND AVE NW  
UNIONTOWN, OH 44685-8098

31-1498244

(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	NONE	97426	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)

FIFTH THIRD BANK

38 FOUNTAIN SQUARE PLAZA  
CINCINNATI, OH 45263

31-1051736

(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?
18	NONE	30769	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.

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

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

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

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<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> 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)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>07/01/2024</b> and ending <b>06/30/2025</b>	
<b>A</b> Name of plan <b>ENGINEERED PROFILES LLC RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>ENGINEERED PROFILES LLC</b>	<b>D</b> Employer Identification Number (EIN) <b>31-1669463</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	0	0
<b>(3)</b> Other .....	<b>1b(3)</b>	8678	54953
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	548001	4137440
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	76759	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	756584	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	4862845	0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	0	0
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	0	0
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	0	0
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	757382	0
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	0	0
<b>(15)</b> Other .....	<b>1c(15)</b>	0	0

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	0
(2) Employer real property.....	<b>1d(2)</b>	0	0
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>	0	0
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	7010249	4192393
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	0	0
<b>h</b> Operating payables.....	<b>1h</b>	0	0
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	0
<b>j</b> Other liabilities.....	<b>1j</b>	17127	29551
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	17127	29551
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	6993122	4162842

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	0	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	0	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	0	
(2) Noncash contributions.....	<b>2a(2)</b>	0	
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	178108	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	0	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	0	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>	0	
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	0	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	0	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		178108
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>	0	
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	21445	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	0	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		21445
<b>(3)</b> Rents.....	<b>2b(3)</b>		0
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	10326488	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	9873418	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>	0	
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	0	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		0

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	0
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	0
<b>c</b> Other income .....	2c	172058
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d	824681

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	3495116
(2) To insurance carriers for the provision of benefits .....	2e(2)	0
(3) Other .....	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	3495116
<b>f</b> Corrective distributions (see instructions) .....	2f	0
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g	0
<b>h</b> Interest expense .....	2h	0
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	0
(2) Contract administrator fees .....	2i(2)	0
(3) Recordkeeping fees .....	2i(3)	0
(4) IQPA audit fees .....	2i(4)	0
(5) Investment advisory and investment management fees .....	2i(5)	0
(6) Bank or trust company trustee/custodial fees .....	2i(6)	30769
(7) Actuarial fees .....	2i(7)	97426
(8) Legal fees .....	2i(8)	0
(9) Valuation/appraisal fees .....	2i(9)	0
(10) Other trustee fees and expenses .....	2i(10)	0
(11) Other expenses .....	2i(11)	31650
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	159845
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j	3654961

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d .....	2k	-2830280
<b>l</b> Transfers of assets:		
(1) To this plan .....	2l(1)	
(2) From this plan .....	2l(2)	

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: **PLANTE & MORAN, PLLC**

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

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond?	X		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 570457.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025

<b>A</b> Name of plan <u>ENGINEERED PROFILES LLC RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>ENGINEERED PROFILES LLC</u>	<b>D</b> Employer Identification Number (EIN) <u>31-1669463</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	---	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 31-1221154

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

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	78
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<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

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

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

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

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

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

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

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

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

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

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

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

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

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# Engineered Profiles, LLC Retirement Plan

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**Financial Report**  
**June 30, 2025**

## **Engineered Profiles, LLC Retirement Plan**

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## **Contents**

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<b>Independent Auditor's Report</b>	1-3
<b>Statement of Net Assets</b>	4
<b>Statement of Changes in Net Assets (in Liquidation)</b>	5
<b>Notes to Financial Statements</b>	6-11
<b>Schedule of Assets Held at End of Year - Liquidation Basis</b>	12
<b>Schedule of Reportable Transactions - In Liquidation</b>	13-14

## Independent Auditor's Report

To the Plan Administrator  
Engineered Profiles, LLC Retirement Plan

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

We have performed audits of the financial statements of Engineered Profiles, LLC Retirement Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets as of June 30, 2025 (in liquidation) and 2024 (ongoing) and the related statement of changes in net assets (in liquidation) for the year ended June 30, 2025 and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of June 30, 2025 and 2024 and for the year ended June 30, 2025 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

### **Opinion**

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

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

### **Basis for Opinion**

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

To the Plan Administrator  
Engineered Profiles, LLC Retirement Plan

### ***Emphasis of Matter***

As discussed in Note 6 to the financial statements, the plan sponsor terminated the Plan effective February 14, 2025, and management determined that liquidation is imminent. As a result, the Plan changed its basis of accounting from the going concern basis of accounting used in presenting the June 30, 2024 financial statements to the liquidation basis of accounting used in presenting the June 30, 2025 financial statements. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

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

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

### ***Auditor's Responsibilities for the Audits of the Financial Statements***

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

In performing audits in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audits.
- Identify and assess the risks of material misstatement of the 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 audits in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

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

To the Plan Administrator  
Engineered Profiles, LLC Retirement Plan

**Supplemental Schedules Required by ERISA**

The supplemental schedules of assets held at end of year (in liquidation) as of June 30, 2025 and reportable transactions (in liquidation) for the year ended June 30, 2025 are presented for the purpose of additional analysis and are not a required part of the financial statements but are supplemental information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

*Plante & Moran, PLLC*

Columbus, Ohio  
December 16, 2025

## Engineered Profiles, LLC Retirement Plan

## Statement of Net Assets

June 30, 2025 and 2024

	2025	2024
	(In Liquidation)	(Ongoing)
<b>Assets</b>		
Investments at fair value:		
Mutual funds	\$ -	\$ 757,382
Money market fund	4,137,440	548,001
U.S. government securities	-	76,759
Corporate stocks	-	4,862,845
Corporate debt securities	-	756,584
	<hr/>	<hr/>
Total investments at fair value	4,137,440	7,001,571
Accrued income	-	8,678
Accrued interest expected to be earned in liquidation	54,953	-
	<hr/>	<hr/>
Total assets	4,192,393	7,010,249
<b>Liabilities</b>		
Accrued liabilities	-	17,127
Accrued expenses expected to be incurred in liquidation	29,551	-
	<hr/>	<hr/>
Total liabilities	29,551	17,127
	<hr/>	<hr/>
<b>Net Assets Available for Benefits</b>	<b>\$ 4,162,842</b>	<b>\$ 6,993,122</b>

## Engineered Profiles, LLC Retirement Plan

### Statement of Changes in Net Assets (in Liquidation)

Year Ended June 30, 2025

#### Additions to Net Assets

Investment income:

Interest and dividends	\$ 189,863
Net realized and unrealized gains on investments	<u>579,865</u>

Total additions to net assets	769,728
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#### Deductions from Net Assets

Benefits paid directly to participants or beneficiaries	3,495,116
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Administrative expenses	<u>130,294</u>
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Total deductions from net assets	<u>3,625,410</u>
----------------------------------	------------------

<b>Net Decrease before Other Changes</b>	(2,855,682)
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<b>Adjustment to Liquidation Basis</b> - Accrued interest and expenses (Note 6)	<u>25,402</u>
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<b>Net Decrease</b>	(2,830,280)
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#### Net Assets Available for Benefits

Beginning of year (ongoing)	<u>6,993,122</u>
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End of year (in liquidation)	<u><u>\$ 4,162,842</u></u>
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June 30, 2025 and 2024

### Note 1 - Plan Description

The following description of Engineered Profiles, LLC Retirement Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

#### **General**

The Plan is a defined benefit plan covering employees of Engineered Profiles, LLC (the "Company") who were employees of Crane Plastics LLC (the "Prior Employer") and participated in the Crane Group Retirement Plan (the "Prior Plan") immediately prior to becoming employees of the Company on June 1, 2009 pursuant to the sale by the Prior Employer. Accrued benefits from the Prior Plan were transferred to the Plan on June 30, 2009. As of August 1, 2009, benefits under the Plan were frozen, and no further benefits have accrued since this date. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

As outlined in Note 6, the Company elected to terminate the Plan on December 11, 2024. The Plan was amended to terminate effective February 14, 2025. The Plan is in the process of terminating, and, subsequently, assets will be liquidated and distributed to participants.

Employees of the Prior Employer became participants in the Plan following completion of the eligibility requirements, as described in the plan agreement, and are fully vested for normal retirement benefits after five years of service. A participant receives one year of vesting service for each plan year in which he or she has credit for 1,000 or more hours of service. Although the Plan was frozen effective August 1, 2009, service after this date will continue to count for the purpose of vesting. No new participants are allowed to enter the Plan following the freeze date.

#### **Pension Benefits**

Eligible employees with 5 or more years of service are entitled to normal annual pension benefits beginning at the participant's normal retirement age of 65, as described in the Plan. The individual pension benefit is equal to a percentage, as specified in the Plan, of the employee's final average monthly compensation multiplied by the employee's credited service, not to exceed 30 years. Special provisions for retirement at other than the normal retirement age are described in the plan and union agreements, if applicable. Employees with at least 15 years of service may elect early retirement and receive the accrued normal retirement benefits at age 55 or a reduced monthly retirement benefit payable immediately in accordance with the plan agreement. Employees may elect to receive the value of their accumulated plan benefits as a lump-sum distribution upon retirement or termination, or they may elect to receive their benefits as a life annuity payable monthly from retirement.

#### **Contributions**

All contributions to the Plan are made by the Company. The Company contributes such amounts, as determined on an actuarial basis, to provide the Plan with assets sufficient to meet the projected benefits to be paid to plan participants and to satisfy ERISA funding standards. Annual contributions meet the minimum funding requirements of ERISA. No participant contributions are permitted.

#### **Payment of Benefits**

Distributions are payable upon retirement, death, disability, or termination of employment in the form of a lump-sum amount equal to the vested value of the participant's accumulated plan benefits, if less than \$5,000, or in various installment annuities.

**Note 1 - Plan Description (Continued)**

***Administration***

The Company is the sponsor of the Plan. The investment committee, as provided in the plan agreement, is the plan administrator and has responsibility for the administration of the Plan. Fifth Third Bank functions as trustee and investment manager. Investment management fees and trustee fees are paid by the Plan in accordance with the plan agreement. Various administrative costs are paid by the Company.

***Party-in-interest Transactions***

Certain plan assets are in investment funds managed by Fifth Third Bank or its affiliates. Fifth Third Bank is the trustee of the Plan; therefore, these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines.

**Note 2 - Summary of Significant Accounting Policies**

***Basis of Accounting***

As discussed in Note 6 to the financial statements, the plan sponsor terminated the Plan effective February 14, 2025. As a result, the Plan changed its basis of accounting for periods subsequent to February 14, 2025 from the going concern basis to the liquidation basis.

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

***Investment Valuation and Income Recognition***

The Plan's investments are stated at fair value.

The U.S. government securities and corporate debt securities are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve, as well as other relevant economic measures. The money market fund is valued at fair value based on the outstanding balance. All other investments are valued based on quoted market prices reported in active markets. See Note 5 for additional information.

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

***Benefit Payments***

Benefits are recorded when paid.

***Actuarial Present Value of Accumulated Plan Benefits***

Accumulated plan benefits are those future periodic payments that are attributable, under the Plan's provisions, to the service employees have rendered. These include benefits expected to be paid to the following:

- (a) Retired or terminated employees or their beneficiaries
- (b) Beneficiaries of employees who have died
- (c) Present employees or their beneficiaries

Benefits are calculated based on active employees' credited years of service multiplied by a specified percentage of their average monthly compensation plus a specified percentage of their average monthly compensation in excess of the Social Security integration level.

June 30, 2025 and 2024

### Note 2 - Summary of Significant Accounting Policies (Continued)

Benefits provided via annuity contracts are deducted from plan assets and from accumulated plan benefits.

#### **Actuarial Assumptions**

The actuarial present value of accumulated plan benefits is determined by an actuary from CBIZ Retirement Plan Services and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the Plan at June 30, 2025 and 2024 are summarized as follows:

Actuarial cost method	Projected unit credit
Assumed rate of return	4.50 percent per annum as of June 30, 2025 and 7.25 percent per annum as of June 30, 2024
Mortality basis	Pri-2012 generational mortality tables using projection scale MP-2021 as of June 30, 2025 and 2024

The foregoing actuarial assumptions in 2024 were based on the presumption that the Plan will continue. With the Plan terminating in 2025, different actuarial assumptions and other factors are applicable in determining the actuarial present value of accumulated plan benefits.

#### **Actuarial Assumption Change Since Prior Valuation**

There were no changes in actuarial assumptions since the last valuation except for (1) the discount rates used to value distributions subject to Section 417(e) were updated to those in effect for the current year; (2) the mortality table used to value distributions subject to Section 417(e) was updated from the 2024 Applicable Mortality to the 2025 Applicable Mortality; and (3) the long-term rate of return on assets was lowered from 7.25 percent to 4.50 percent.

#### **Use of Estimates**

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

#### **Risks and Uncertainties**

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

#### **Subsequent Events**

The financial statements and related disclosures include evaluation of events up through and including December 16, 2025, which is the date the financial statements were available to be issued.

As outlined in Note 6, the Company purchased a group annuity contract in September 2025 and transferred the remaining benefit obligation to a third party.

**Note 3 - Certified Information**

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

**Note 4 - Accumulated Plan Benefits**

The actuarial present value of accumulated plan benefits is determined by consulting an actuary from CBIZ Retirement Plan Services. The calculations of the actuarial present value of accumulated plan benefits attributable to participants in the Plan, which were made as of and for the years ended June 30, 2025 and 2024, the most recent actuarial valuations, are as follows:

	2025	2024
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving benefit payments	\$ 2,342,614	\$ 2,881,714
Other vested participants	585,141	2,150,304
Total vested benefits	2,927,755	5,032,018
Nonvested benefits	-	62,382
Total benefit obligations	\$ 2,927,755	\$ 5,094,400

A summary of significant changes in the actuarial present value of accumulated plan benefits during the year ended June 30, 2025 is as follows:

Actuarial present value of accumulated plan benefits - Beginning of year	\$ 5,094,400
Increase (decrease) during the year attributable to:	
Interest due to the decrease in the discount period	242,646
Benefits paid	(3,495,116)
Changes in actuarial assumptions	586,526
Other actuarial gains and losses	499,299
Net decrease	(2,166,645)
Actuarial present value of accumulated plan benefits - End of year	\$ 2,927,755

**Note 5 - Fair Value Measurements**

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the valuation techniques and inputs used to measure fair value.

**Level 1**

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

**Note 5 - Fair Value Measurements (Continued)**

**Level 2**

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

**Level 3**

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset.

In instances where inputs used to measure fair value fall into different levels of the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at June 30, 2025 and 2024:

Assets Measured at Fair Value on a Recurring Basis at June 30, 2025			
Investments (at Fair Value)	Level 1	Level 2	
Money market fund	\$ 4,137,440	\$ -	\$ 4,137,440

  

Assets Measured at Fair Value on a Recurring Basis at June 30, 2024			
Investments (at Fair Value)	Level 1	Level 2	
Mutual funds	\$ 757,382	\$ 757,382	\$ -
Money market fund	548,001	-	548,001
U.S. government securities	76,759	-	76,759
Corporate stocks	4,862,845	4,862,845	-
Corporate debt securities	756,584	-	756,584
<b>Total</b>	<b>\$ 7,001,571</b>	<b>\$ 5,620,227</b>	<b>\$ 1,381,344</b>

**Note 6 - Termination - Liquidation Basis**

Effective February 14, 2025, the plan sponsor elected to terminate the Plan. The Plan adopted the liquidation basis of accounting in fiscal year 2025. Under the liquidation basis of accounting, assets are recorded at the amount expected to be collected and liabilities are recorded at amounts expected to be paid during the course of liquidation. The Plan recorded \$54,953 for accrued interest income earned in liquidation and \$29,551 for accrued expenses incurred in liquidation during the period subsequent to June 30, 2025.

**June 30, 2025 and 2024**

**Note 6 - Termination - Liquidation Basis (Continued)**

Liquidation of assets through lump-sum distributions to participants and an annuity contract purchase is expected to occur during March through December 2025, with full liquidation expected by January 31, 2026. On September 2, 2025, the Company purchased a group annuity contract from Western-Southern Life Assurance Company (WSLAC) for the amount of \$2,655,000. Upon payment, WSLAC assumed the obligation to make future annuity payments to the remaining participants in the Plan. Following the annuity purchase, the Plan still has a remaining overfunded balance, which will either be transferred to the Company's qualified 401(k) retirement plan and allocated to active participants or treated as otherwise permitted under the Internal Revenue Code prior to reverting to the employer.

**Note 7 - Tax Status**

The Plan has received a determination letter from the Internal Revenue Service indicating that the Plan, as designed, is qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Accordingly, no provision for income taxes has been made in the accompanying financial statements.

**Engineered Profiles, LLC Retirement Plan**

**Schedule of Assets Held at End of Year - Liquidation Basis**

**Form 5500, Schedule H, Line 4i  
EIN 31-1669463, Plan No. 002  
June 30, 2025**

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Fifth Third Bank	Money market fund - Fifth Third Banksafe Trust	\$ 4,137,440	\$ 4,137,440

## Engineered Profiles, LLC Retirement Plan

### Schedule of Reportable Transactions - In Liquidation

Form 5500, Schedule H, Line 4j  
 EIN 31-1669463, Plan No. 002  
 Year Ended June 30, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
Fifth Third Bank	Fifth Third Banksafe Trust	\$ -	\$ 359,662	\$ 359,662	\$ 359,662	\$ -
Fifth Third Bank	Fifth Third Banksafe Trust	7,266,409	-	7,266,409	7,266,409	-
Fifth Third Bank	Fifth Third Banksafe Trust	-	2,284,054	2,284,054	2,284,054	-
Fifth Third Bank	Fifth Third Banksafe Trust	-	855,477	855,477	855,477	-
Fifth Third Bank	Amazon.com Inc.	-	420,316	51,179	420,316	369,137
Fifth Third Bank	Apple Inc.	-	566,923	63,950	566,923	502,973
Fifth Third Bank	Eli Lilly & Co.	-	483,888	43,078	483,888	440,810
Fifth Third Bank	Microsoft Corp.	-	401,148	44,222	401,148	356,926
Fifth Third Bank	Vanguard Mid-Cap ETF	-	422,355	186,303	422,355	236,052
Fifth Third Bank	Vanguard Small-Cap ETF	-	413,285	186,628	413,285	226,657
Fifth Third Bank	Broadcom Inc.	-	709,836	67,114	709,836	642,722
Category (iii) - A series of transactions with respect to securities of the same issue that amount in the aggregate to more than 5 percent of the beginning value of the total plan assets:						
Fifth Third Bank	Fifth Third Banksafe Trust: Purchases - 2	7,333,405	-	7,333,405	7,333,405	-
	Sales - 10	-	3,743,966	3,743,966	3,743,966	-
Fifth Third Bank	Amazon.com Inc. - Sales - 1	-	420,316	51,179	420,316	369,137
Fifth Third Bank	Apple Inc. - Sales - 1	-	566,923	63,950	566,923	502,973
Fifth Third Bank	Broadcom Inc. - Sales - 1	-	709,836	67,114	709,836	642,722

## Engineered Profiles, LLC Retirement Plan

### Schedule of Reportable Transactions - In Liquidation (Continued)

Form 5500, Schedule H, Line 4j  
EIN 31-1669463, Plan No. 002  
Year Ended June 30, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain
Fifth Third Bank	Eli Lilly & Co. - Sales - 1	\$ -	\$ 483,888	\$ 43,078	\$ 483,888	\$ 440,810
Fifth Third Bank	Microsoft Corp. - Sales - 1	-	401,148	44,222	401,148	356,926
Fifth Third Bank	Vanguard Mid-Cap ETF - Sales - 1	-	422,355	186,303	422,355	236,052
Fifth Third Bank	Vanguard Small-Cap ETF - Sales - 1	-	413,285	186,628	413,285	226,657

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

**SCHEDULE SB ATTACHMENT**  
**Line 26 - Schedule of Active Participant Data**

Plan Name: Engineered Profiles, LLC Retirement Plan

EIN/PN: 31-1669463/001

Valuation Date: July 1, 2024

Age	Years of Credited Service										Total	
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Over		
Under 25	-	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-	-
35 to 39	-	-	-	-	-	-	-	-	-	-	-	-
40 to 44	-	1	2	-	-	-	-	-	-	-	-	3
45 to 49	-	1	6	4	-	-	-	-	-	-	-	11
50 to 54	-	-	1	4	-	1	-	-	-	-	-	6
55 to 59	-	-	3	3	-	2	-	-	-	-	-	8
60 to 64	-	-	-	1	-	3	1	1	-	-	-	6
65 to 69	-	-	1	2	-	-	-	-	-	-	-	3
70 & Over	-	-	-	-	-	-	-	1	-	-	-	1
Total	-	2	13	14	-	6	1	2	-	-	-	38

## SUMMARY OF ASSUMPTIONS

**Funding Discount Rates**      IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (March).

	Non-Stabilized	Limited to 25-Year Corridor and 5% Floor
Segment 1:	4.64%	4.75%
Segment 2:	5.12%	5.12%
Segment 3:	5.10%	5.59%

The "Limited to 25 Year Corridor and 5% Floor" rates are adjusted by the applicable maximum and applicable minimum percentages of the 25-year average segment rates, with a 5% floor, as set forth in the American Rescue Plan Act of 2021 ('ARPA-21') for use in Minimum Required Contribution calculations. The IRS Maximum Deductible Limit Calculations use the rates from the "Non-Stabilized" column above.

The interest rates used to value the Target Liability for determining the minimum and maximum contributions are prescribed by law and based on elections made by the Plan Sponsor.

**Effective Interest Rate**      The Effective Interest Rate (EIR) for the current Plan Year is 5.23%. For the prior Plan Year, the EIR was 5.21%.

The EIR is the single rate of interest which, if used to determine the Funding Target, would equal the Funding Target determined using the Plan Sponsor's above elected discount rates. The EIR is used to discount contributions for minimum funding requirements and to accumulate excess contributions to the end of the year.

**PBGC Variable Premium Discount Rates**      The segment rates used to calculate the PBGC Variable Rate Premiums with the Standard Premium Funding Target are as follows:

	Standard
Segment 1:	5.09%
Segment 2:	5.28%
Segment 3:	5.52%

The Standard Premium Funding Target rates are based on rates for the month prior to the valuation.

The interest rate and mortality assumptions used to value the Target Liability for determining PBGC premiums are prescribed by law.

**ASC 960 Discount Rate**            The discount rate used last year and this year was 7.25%.

The selection of ASC 960 rates is the Plan Sponsor's view of the long-term rate of return on assets. This rate was selected by the Plan Sponsor.

The discount rates used to value distributions subject to §417(e) are the minimum present value segment rates in effect for the Current Plan Year, which are 5.24%, 5.48%, and 5.61%.

**Funding Expected Return on Assets**    The Expected Return on Assets (EROA) used in the calculation of the Actuarial Value of Assets is the lesser of a) or b), below:

- a) The Plan Sponsor's expected long-term rate of return on assets based on policy trust allocations; or
- b) The third segment rate in the IRS-prescribed three-segment rate assumption, based on the elections made by the Plan Sponsor for minimum funding purposes.

The results are as follows:

Plan Year	Assumption a)	Seg. III b)	EROA (smaller of a or b)
2023	7.25%	5.74%	5.74%
2022	7.25%	5.92%	5.92%

**Funding Mortality**                    Healthy Participants - IRS §430(h) Separate Annuitant / Non-Annuitant Mortality Tables for the Current Plan Year.

Distributions subject to §417(e) are valued in accordance with 1.430(d)-1(f)(4)(iii), and using the Applicable Mortality beginning with the expected date of benefit commencement.

The mortality assumptions used to value the Target Liability for determining the minimum and maximum contributions are prescribed by law and based on elections made by the Plan Sponsor.

**Accounting Mortality**

Healthy Participants - Private-2012 separate amount weighted employee, retiree, and surviving beneficiary generational mortality tables, blended 85% blue collar and 15% white collar, for males and females, projected using generational projection scale MP-2021.

Disabled Participants - Same as healthy participants.

The mortality tables chosen are the most recent tables published by the Society of Actuaries (SOA) and reflect their most current view of mortality trends and improvements. The blue collar / white collar split has been incorporated to reflect the Plan's population.

Distributions subject to §417(e) are valued in accordance with 1.430(d)-1(f)(4)(iii), and using the Applicable Mortality beginning with the expected date of benefit commencement.

**Funding Administrative Expenses**

Administrative expenses were assumed to equal actual expenses in the prior year. Under this assumption, expenses of \$108,491 were included in the Normal Cost.

**Salary Scale**

Not applicable.

Rationale: The Plan is frozen.

**Inflation**

Not applicable.

Rationale: This assumption affects long-term assumed increases in the Social Security Taxable Wage base and the IRS Compensation Limits. Since the Plan is frozen, this is not applicable.

**ASC 960 Mortality**

Healthy Participants - Private-2012 separate amount weighted employee, retiree, and surviving beneficiary generational mortality tables, blended 85% blue collar and 15% white collar, for males and females, projected using generational projection scale MP-2021.

Disabled Participants - Private-2012 amount weighted disabled retiree, generational mortality tables, for males and females, projected using generational projection scale MP-2021.

**Withdrawal Rates**

Participants are assumed to terminate employment for reasons other than death, disability, or retirement in accordance with annual rates varying by age. Sample rates are as follows:

Age	Rates
25	12.24%
30	9.09%
35	7.11%
40	5.85%
45	4.95%
50	4.05%
55	3.15%
60	0.00%

Benefit Commencement Age

Future deferred vested participants are assumed to commence benefits at the Plan's Normal Retirement Age, or valuation age, if later.

Rationale: An experience analysis with respect to termination was not performed. As a result, the current assumption has been selected based on the actuary's experience with plans of a similar size, plan design, participant composition, and discussions with the Plan Sponsor.

**Disability Incidence**

Participants are assumed to terminate employment due to disability in accordance with annual rates varying by age. Sample rates are as follows:

Age	Rates
25	0.05%
30	0.05%
35	0.06%
40	0.09%
45	0.18%
50	0.38%
55	0.75%
60	1.26%

Benefit Commencement Age

Future disabled participants are assumed to commence benefits immediately upon eligibility.

Rationale: An experience analysis with respect to disability was not performed. As a result, the current assumption has been selected based on the actuary's experience with plans of a similar size, plan design, participant composition, and discussions with the Plan Sponsor.

**Retirement Rates**

Participants are assumed to terminate employment due to retirement in accordance with annual rates varying by age. Sample rates are as follows:

Age	Rates
55	5%
56	5%
57	5%
58	5%
59	5%
60	5%
61	5%
62	20%
63	20%
64	30%
65	30%
66	30%
67	100%

Benefit Commencement Age

Active retirements are assumed to commence benefits at these ages according to the rates shown.

Rationale: An experience analysis with respect to retirement was not performed. As a result, the current assumption has been selected based on the actuary's experience with plans of a similar size, plan design, participant composition, and discussions with the Plan Sponsor.

**Spousal Assumptions**

80% of males and 50% of females are assumed to be married.

Females are assumed to be 3 years younger than males.

Rationale: An experience analysis with respect to spousal information was not performed. As a result, the current assumption has been selected based on the actuary's experience with plans of a similar size, plan design, participant composition, and discussions with the Plan Sponsor.

**Form of Payment**

Active retirements -

Participants hired prior to July 1, 2002 - 75% Lump Sum, 25% Single Life Annuity

Participants hired on or after July 1, 2002 - 100% Single Life Annuity

Current deferred vested - Single Life Annuity

Future deaths - 50% Joint & Survivor Annuity

Future deferred vested - Single Life Annuity

Future disabilities -

Participants hired prior to July 1, 2002 - 75% Lump Sum, 25% Single Life Annuity

Participants hired on or after July 1, 2002 - 100% Single Life Annuity

Rationale: An analysis was conducted based on the actual form of payment elections chosen by active retirements to determine the lump sum / single life annuity form of payment election percentages. For other participant groups, an experience analysis was not performed and the current assumption has been based on observations of recent form of payment elections, the actuary's experience with plans of a similar size, plan design, workforce composition, and discussions with the Plan Sponsor.

**Changes in funding assumptions since the prior valuation**

In accordance with federal law, the discount rates for funding and PBGC purposes were updated from the discount rates disclosed in the 2023 Actuarial Valuation Report to the discount rates shown above.

The funding mortality table was changed from the IRS 2023 Combined Static Mortality Table to the IRS 2024 Combined Static Mortality Table.

The mortality table used to value distributions subject to §417(e) was updated from the 2023 Applicable Mortality to the 2024 Applicable Mortality.

**Changes in ASC 960 assumptions since the prior valuation**

The discount rates used to value distributions subject to §417(e) were updated to those in effect for the current plan year.

The mortality table used to value distributions subject to §417(e) was updated from the 2023 Applicable Mortality to the 2024 Applicable Mortality.

## SUMMARY OF METHODS

### **Minimum Funding Cost Method**

The actuarial cost method used to determine the liabilities for minimum funding calculations is the Traditional Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for each participant. The individual accrued liability for a participant is the present value of the accrued benefit as of the valuation date taking into account service and/or pay as of the valuation date. The individual normal cost for a participant is the present value of the benefit expected to accrue in the plan year being valued.

If a plan is frozen, there is no normal cost attributable to benefit accruals.

### **Maximum Deductible Contribution Method**

The actuarial cost method used to determine the liabilities for maximum deductible calculations is the Projected Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for all participant. The individual accrued liability for a participant is the sum of 1) the present value of the accrued benefit earned as of the valuation date taking into account service and/or pay as of the valuation date; plus 2) the present value of the accrued benefit expected to be earned because of any expected future compensation increases.

The individual normal cost for a participant is the sum of the present value of the benefit expected to accrue in the plan year being valued taking into account any expected future compensation increases.

### **Asset Method**

We used financial data submitted by the trustee as of the valuation date without further audit. We have reviewed the information for internal consistency, and we have no reason to doubt its substantial accuracy.

**Actuarial Value of Assets** For funding purposes, Actuarial Value of Assets is a smoothed market value assets adjusted by the applicable percentage of gain or loss calculated in each year during the smoothing period. The gain or loss is the difference between the current year's market value, and prior year's market value brought forward with contributions, benefit payments, and administrative expenses, all adjusted at the expected interest rate to the valuation date. The expected interest rate for each year is the lesser of the expected rate of return and the third segment rate. The applicable percentage is 66-2/3% for the year preceding the valuation date, and 33-1/3% for the second year preceding the valuation date. The actuarial value of assets will be adjusted to be no greater than 110% and no less than 90% of the current (market) value of assets.

Receivable contributions are discounted back to the valuation date at the prior year's effective interest rate.

**Changes in methods since the prior valuation** None.

## Engineered Profiles, LLC Retirement Plan

### Schedule of Reportable Transactions - In Liquidation

Form 5500, Schedule H, Line 4j  
 EIN 31-1669463, Plan No. 002  
 Year Ended June 30, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain
Category (i) - A single transaction that amounts to more than 5 percent of the beginning value of total plan assets:						
Fifth Third Bank	Fifth Third Banksafe Trust	\$ -	\$ 359,662	\$ 359,662	\$ 359,662	\$ -
Fifth Third Bank	Fifth Third Banksafe Trust	7,266,409	-	7,266,409	7,266,409	-
Fifth Third Bank	Fifth Third Banksafe Trust	-	2,284,054	2,284,054	2,284,054	-
Fifth Third Bank	Fifth Third Banksafe Trust	-	855,477	855,477	855,477	-
Fifth Third Bank	Amazon.com Inc.	-	420,316	51,179	420,316	369,137
Fifth Third Bank	Apple Inc.	-	566,923	63,950	566,923	502,973
Fifth Third Bank	Eli Lilly & Co.	-	483,888	43,078	483,888	440,810
Fifth Third Bank	Microsoft Corp.	-	401,148	44,222	401,148	356,926
Fifth Third Bank	Vanguard Mid-Cap ETF	-	422,355	186,303	422,355	236,052
Fifth Third Bank	Vanguard Small-Cap ETF	-	413,285	186,628	413,285	226,657
Fifth Third Bank	Broadcom Inc.	-	709,836	67,114	709,836	642,722

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

Fifth Third Bank	Fifth Third Banksafe Trust: Purchases - 2	7,333,405	-	7,333,405	7,333,405	-
	Sales - 10	-	3,743,966	3,743,966	3,743,966	-
Fifth Third Bank	Amazon.com Inc. - Sales - 1	-	420,316	51,179	420,316	369,137
Fifth Third Bank	Apple Inc. - Sales - 1	-	566,923	63,950	566,923	502,973
Fifth Third Bank	Broadcom Inc. - Sales - 1	-	709,836	67,114	709,836	642,722

## Engineered Profiles, LLC Retirement Plan

### Schedule of Reportable Transactions - In Liquidation (Continued)

Form 5500, Schedule H, Line 4j  
EIN 31-1669463, Plan No. 002  
Year Ended June 30, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain
Fifth Third Bank	Eli Lilly & Co. - Sales - 1	\$ -	\$ 483,888	\$ 43,078	\$ 483,888	\$ 440,810
Fifth Third Bank	Microsoft Corp. - Sales - 1	-	401,148	44,222	401,148	356,926
Fifth Third Bank	Vanguard Mid-Cap ETF - Sales - 1	-	422,355	186,303	422,355	236,052
Fifth Third Bank	Vanguard Small-Cap ETF - Sales - 1	-	413,285	186,628	413,285	226,657

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

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 07/01/2024 and ending 06/30/2025

▶ **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.

<b>A</b> Name of plan ENGINEERED PROFILES LLC RETIREMENT PLAN	<b>B</b> Three-digit plan number (PN) ▶	002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ENGINEERED PROFILES LLC	<b>D</b> Employer Identification Number (EIN) 31-1669463	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

<b>Part I</b>	<b>Basic Information</b>		
<b>1</b>	Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	7,010,249
	<b>b</b> Actuarial value .....	<b>2b</b>	6,309,225
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	56	3,403,340
	<b>b</b> For terminated vested participants .....	36	1,302,832
	<b>c</b> For active participants .....	38	1,334,771
	<b>d</b> Total .....	130	6,040,943
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.23%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	108,491
	<b>c</b> Target normal cost .....	<b>6c</b>	108,491

**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.

<b>SIGN HERE</b>	James Budai	<i>JWB</i>	
	Signature of actuary		12/22/2025
	JAMES W. BUDAI, FSA, EA, MAAA		Date
	Type or print name of actuary		2307634
	CBIZ RETIREMENT PLAN SERVICES		Most recent enrollment number
	Firm name		614-793-2577
	5450 FRANTZ ROAD		Telephone number (including area code)
	SUITE 300		
	DUBLIN OH 43016		
	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

<b>Part II</b>		<b>Beginning of Year Carryover and Prefunding Balances</b>	
		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	23,254
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	23,254
<b>10</b>	Interest on line 9 using prior year's actual return of <u>26.32%</u> .....	0	6,120
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> 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>5.21%</u> .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....		
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	29,374

<b>Part III</b>		<b>Funding Percentages</b>	
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	103.95%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	104.44%
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	94.38%
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV</b>		<b>Contributions and Liquidity Shortfalls</b>				
<b>18</b> 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	
Totals ▶			<b>18(b)</b>	0	<b>18(c)</b>	0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years. ....	<b>19a</b>	0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
	<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

<b>20</b>	Quarterly contributions and liquidity shortfalls:		
	<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	<b>b</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	
	<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

**21** Discount rate:

**a** Segment rates:

1st segment: 4.75 %	2nd segment: 5.12 %	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
------------------------	------------------------	-----------------------	---

**b** Applicable month (enter code)..... **21b** 4

**22** Weighted average retirement age ..... **22** 62

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

**Part VI Miscellaneous Items**

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

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

**26** Demographic and benefit information

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

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

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

**28** Unpaid minimum required contributions for all prior years ..... **28** 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ..... **30** 0

**Part VIII Minimum Required Contribution For Current Year**

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

**a** Target normal cost (line 6c)..... **31a** 108,491

**b** Excess assets, if applicable, but not greater than line 31a ..... **31b** 108,491

**32** Amortization installments:

	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</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** 0

	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0

**36** Additional cash requirement (line 34 minus line 35)..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

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

**a** Total (excess, if any, of line 37 over line 36) ..... **38a** 0

**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.  2019  2020  2021

## SCHEDULE SB ATTACHMENT

### Line 22 - Weighted Average Retirement Age

**Plan Name: Engineered Profiles, LLC Retirement Plan**

**EIN/PN: 31-1669463/001**

**Valuation Date: July 1, 2024**

(A)	(B)	(C)	(D)	(E)
Retirement age	Retirement Percent	Lx	Number of employees expected to retire (B) x (C)	(A) x (D)
55	0.05	1,000	50.00	2,750.00
56	0.05	950	47.50	2,660.00
57	0.05	903	45.13	2,572.41
58	0.05	857	42.87	2,486.46
59	0.05	815	40.73	2,403.07
60	0.05	774	38.69	2,321.40
61	0.05	735	36.75	2,241.75
62	0.20	698	139.67	8,659.54
63	0.20	559	111.73	7,038.99
64	0.30	447	134.08	8,581.12
65	0.30	313	93.86	6,100.90
66	0.30	219	65.70	4,336.20
67	1.00	153	153.29	10,270.43
Total			1,000.00	62,422.27
Average				62.42

## SUMMARY OF PRINCIPAL PLAN PROVISIONS

The following is a summary of what we understand to be the most relevant plan provisions for purposes of actuarial valuations. This summary should not be used for purposes of determining plan benefits.

<b>Plan Sponsor</b>	Engineered Profiles, LLC
<b>Plan Name</b>	Engineered Profiles, LLC Retirement Plan
<b>Plan Effective Date</b>	June 1, 2009. Most recently amended and restated effective July 1, 2013.
<b>Plan Year</b>	July 1 – June 30
<b>Status of the Plan</b>	The plan is currently frozen to new entrants and no further benefit accruals are granted.
<b>Eligibility Requirements</b>	Only prior participants of the Crane Group Retirement Plan, which was sold to Engineered Profiles on June 1, 2009. Plan participation is frozen as of June 1, 2009.
<b>Credited Service</b>	A Year of Credited Service shall be a Plan Year during which a Participant is credited with at least 1,000 Hours of Service for the Employer.
<b>Vesting Service</b>	A Year of Vesting Service shall be a Plan Year during which a Participant is credited with at least 1,000 Hours of Service for the Employer.
<b>Vesting</b>	100% vesting upon earning 5 Years of Vesting Service.
<b>Compensation</b>	The basic cash remuneration paid for services rendered to the Employer during a Plan Year, excluding bonuses, overtime, profit sharing and other forms of extra pay, but including amounts paid as car allowances and lump sum merit payments. Compensation for pension purposes is frozen effective July 31, 2009.
<b>Final Average Compensation</b>	A participant's average monthly Compensation during the 60 consecutive month period, out of the 120 consecutive month period prior to retirement or termination of employment, during which Compensation was highest. Final Average Compensation is frozen effective July 31, 2009.

<b>Accrued Benefit</b>	<p>The sum of (1) and (2), multiplied by (3):</p> <ul style="list-style-type: none"><li>(1) 0.65% of Final Average Compensation, plus</li><li>(2) 0.65% of Final Average Compensation in excess of Covered Compensation.</li><li>(3) Credited Service, limited to 30 Years.</li></ul> <p>Benefit accruals were frozen effective July 31, 2009. In no event shall the benefit be less than the Accrued Benefit earned as of June 30, 2002 and as of June 30, 2007 based on the formulas in effect at those times.</p>
<b>Normal Retirement Age</b>	Upon attainment of age 65.
<b>Normal Retirement Date</b>	The first day of the month coincident with or next following the attainment of age 65.
<b>Normal Retirement Benefit</b>	The Accrued Benefit payable at Normal Retirement.
<b>Late Retirement</b>	<p><u>Eligibility:</u> Commencement after Normal Retirement Age.</p> <p><u>Benefit:</u> The Normal Retirement Benefit actuarially adjusted to account for commencement after Normal Retirement Age.</p>
<b>Early Retirement</b>	<p><u>Eligibility:</u> Upon attainment of age 55 and completion of 15 Years of Service.</p> <p><u>Benefit:</u> The Accrued Benefit earned as of June 30, 2002 reduced 6.67% per year for each of the first 5 years and 3.33% for each of the next 5 years that commencement occurs prior to Normal Retirement. After June 30, 2002, the accrued benefit is reduced using actuarial equivalence. The Early Retirement Benefit will be no less than the benefit earned as of June 30, 2002 reduced in accordance with the factors in effect at that time.</p>
<b>Deferred Vested</b>	<p><u>Eligibility:</u> Based on Vesting Schedule</p> <p><u>Benefit:</u> The Accrued Benefit payable at Normal Retirement based on service and compensation earned as of the participant's termination date.</p>
<b>Disability Retirement</b>	<p><u>Eligibility:</u> Upon becoming totally and permanently disabled prior to Normal Retirement.</p> <p><u>Benefit:</u> The actuarially equivalent Accrued Benefit payable immediately.</p>

<b>Pre-Retirement Death</b>	<p><u>Eligibility:</u> Upon earning 5 Years of Service.</p> <p><u>Benefit:</u> The surviving spouse is eligible for 50% of the benefit that would have been payable if the Participant had elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable at the participant's earliest retirement age as of their date of death.</p>
<b>Normal Form of Payment</b>	Unless otherwise elected, the benefit payable to a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a single life annuity.
<b>Optional Forms</b>	Benefits may be elected from: <ul style="list-style-type: none"><li>• 50%, 66 2/3%, 75%, and 100% Joint and Survivor</li><li>• 5 and 10 Year Certain and Continuous</li><li>• Single Life Annuity</li><li>• Lump Sums for participants hired prior to July 1, 2002.</li></ul>
<b>Optional Form Conversion Factors</b>	Optional forms of payment are calculated as actuarially equivalent to the single life annuity using the following assumptions: <p><u>Annuities</u></p> <ul style="list-style-type: none"><li>- Interest rate – 7%</li><li>- Mortality – 1971 Group Annuity Mortality Table for Males, projected to 1990 by Scale D, with an age setback of one year for the participant and five years for any eligible spouse, beneficiary, or contingent annuitant.</li></ul> <p><u>Lump sums</u></p> <ul style="list-style-type: none"><li>- Interest rate – IRC Section 417(e) Applicable Interest Rates in effect for the third month prior to the Plan Year of distribution</li><li>- Mortality – IRC Section 417(e)(3) Applicable Mortality Table in effect for the Plan Year of distribution</li></ul>
<b>Changes in Plan Benefits recognized since the last valuation</b>	None.

## RISKS INHERENT IN ACTUARIAL VALUATIONS

The results presented in this report are based upon various actuarial assumptions detailed herein. The actuarial assumptions represent the expected experience for the Plan. Actuarial assumptions are used in a forward looking financial and demographic model to present a single scenario from a wide range of possibilities. However, the future is uncertain and the plan's actual experience will differ from those assumptions; these differences may be significant or material because actuarial estimates can be very sensitive to the assumptions made and, in some cases, the interaction between these assumptions.

The purpose of this section is to help the readers of this report gain a better understanding of those risks inherent in measuring pension obligations, in accordance with Actuarial Standards of Practice No. 51 (ASOP 51). The risks presented in this section are those that may be *reasonably anticipated to significantly affect* the Plan's future financial condition, however, the possibility of other risks exists. This section is not intended to assess the ability or willingness of the plan sponsor to make contributions when due, or assess the likelihood of change in laws.

**Risk**, as defined in Actuarial Standard of Practice (ASOP) No. 51, is the potential of actual future measurements deviating from expected future measurements resulting from actual experience deviating from actuarially assumed experience. Given that the future is uncertain, there are inherent risks involved when measuring pension obligations, which can lead to volatility in the funded status of the Plan and expected contribution requirements.

### Discussion

Examples of risks from differences between assumptions and actual experience that could significantly affect a Plan's future financial condition include:

- Investment risk – the potential that actual investment returns will be different from expected;
- Asset/liability mismatch risk – the potential that changes in asset values are not matched by changes in the value of liabilities, including the impact from lump sum payments;
- Interest rate risk – the potential that interest rates will be different from expected;
- Longevity and other demographic risks – the potential that mortality or other demographic experience will be different from expected; and
- Contribution risk – the potential of actual contributions deviating from expected future contributions.

The risks described above all have the potential to impact the future financial position of the Plan, however, the potential impact is somewhat reduced because the Plan has a Funding Surplus (i.e., the Plan's assets are greater than the Plan's liabilities). The Funding Surplus provides a "cushion" that can absorb some of the potential losses and contribution requirements may not be immediately impacted even if the amount of the Funding Surplus decreases. A summary of how these risks potentially impact the future financial position of the Plan is provided below.

### Investment Risk

Investment risk will affect the Plan's future financial condition, both positively (if asset returns are greater than expected) and negatively (if asset returns are less than expected). Higher returns provide more assets to pay for benefits and lower returns provide less assets to pay for benefits.

The impact of investment risk is lessened for the Plan because of the Funding Surplus and given that fact that there are currently no minimum contribution requirements. The Plan may be able to sustain an asset loss, depending on its magnitude and whether or not the loss triggers a Funding Shortfall and subsequent contribution requirements.

#### Interest rate risk

A Plan's liabilities are dependent on interest rate assumptions. Interest rates are inversely related to a Plan's liabilities, (i.e., a decrease in interest rates will increase the liabilities, and an increase in interest rates will decrease the liabilities).

- Wearaway of stabilized rates - Due to funding relief regulations, unless the underlying bond rates used increase significantly, the interest rates used to calculate the minimum funding liabilities are expected to decrease over the next several years, which will cause an increase in these liabilities.

Since the Plan does not have a Funding Shortfall, the wearaway of stabilized rates may or may not have a significant impact on the future financial position of the Plan. An increase in liabilities, without corresponding increases in the assets, will lower the Funding Surplus, but unless the decrease in rates causes the liabilities to increase to a point where a Funding Shortfall exists, there will be no impact on the immediate contribution requirements.

- Duration – The duration of a Plan can be used to estimate the impact a change in interest rates will have on the Plan's liabilities. The overall Plan has a duration of approximately 11, which means that a 1% change in interest rates will change the liabilities by approximately 11 %.

#### Asset/liability mismatch risk

Asset/liability mismatch risk will affect the Plan's future financial condition to the extent that the changes in asset values are not matched by changes in the value of liabilities. For example, if asset values decrease and liabilities increase, the funded status of the Plan will decrease and contribution requirements may increase. If assets decrease and liabilities decrease, but by a lesser amount, the funded status of the Plan may decrease and contribution requirements may increase.

The Plan is currently invested in a large portion of Fixed Income, over 80%, and has attempted to match the duration of the Plan's assets with the Plan's liabilities. As such, this risk is limited compared to a Plan that has not matched the duration of its liabilities with its assets because assets are invested such that movements in liabilities are followed by movements in assets. In addition, the Plan has a Funding Surplus, so an increase in liabilities, without a corresponding 1:1 increase in assets, will not necessarily have an immediate impact on contribution requirements.

#### Changes in Participant Longevity and other demographic risks

Longevity risk will affect the Plan's future financial condition if mortality experience is different from expected. For example, participants living longer than expected will cause benefits to be paid out over a longer period of time. Demographic risk will affect the Plan's future financial condition if other assumptions, such as withdrawal rates, disability incidence, etc., are different from expected. For example, if a valuation assumes no disability incidence, but the Plan pays disability benefits, the valuation could be understating the liabilities.

#### Contribution risk

Contribution risk will affect the Plan's future financial condition if actual contributions deviate from expected future contributions. For example, if a Plan does not make contributions in accordance with its funding policy, or if there is a material change that occurs in the anticipated number of covered employees, covered payroll, or other relevant contribution base, or if the plan sponsor is experience a financial hardship.

CBIZ did not analyze the impact of the Plan choosing not to make contributions in according with the funding policy, or the Plan's inability to make contributions when due.

#### **Other Considerations**

The risks discussed herein are those that may reasonably be anticipated to significantly affect the Plan's future financial condition. The possibility of other risks exists. Each risk discussed has the potential to not only impact the Plan's future financial position by itself, but also in conjunction with other risks. In order to understand the impact each risk could have on the overall financial position of the Plan, a more detailed assessment should be performed. We are available to review the impact of the risks discussed in this section, as well as any other applicable risks upon request.

**Engineered Profiles, LLC Retirement Plan**

**Schedule of Assets Held at End of Year - Liquidation Basis**

**Form 5500, Schedule H, Line 4i  
EIN 31-1669463, Plan No. 002  
June 30, 2025**

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Fifth Third Bank	Money market fund - Fifth Third Banksafe Trust	\$ 4,137,440	\$ 4,137,440