

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 03/31/2025

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

Part II Basic Plan Information—enter all requested information

1a Name of plan CP INDUSTRIES HOLDINGS, INC. COLLECTIVE BARGAINING EMPLOYEES PENSION PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 09/01/1986
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) C.P. INDUSTRIES HOLDINGS, INC. 2214 WALNUT ST MCKEESPORT, PA 15132-7054
2b Employer Identification Number (EIN) 26-2262537
2c Plan Sponsor's telephone number 412-664-6644
2d Business code (see instructions) 332900

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	126
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	13
	6a(2)	13
	6b	50
	6c	26
	6d	89
	6e	32
	6f	121
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules

- (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 1
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="text-align: center; font-size: small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: 24pt;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **04/01/2024** and ending **03/31/2025**

<p>A Name of plan CP INDUSTRIES HOLDINGS, INC. COLLECTIVE BARGAINING EMPLOYEES PENSION PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 C.P. INDUSTRIES HOLDINGS, INC.</p>	<p>D Employer Identification Number (EIN) 26-2262537</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	701254	121	04/01/2024	03/31/2025

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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	(c) Amount	(d) Purpose	

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

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

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	4148616

6 Contracts With Allocated Funds:

- a** State the basis of premium rates ▶

- b** Premiums paid to carrier
- c** Premiums due but unpaid at the end of the year
- d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.
Specify nature of costs ▶

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

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

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

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

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 03/31/2025

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

A Name of plan <u>CP INDUSTRIES HOLDINGS, INC. COLLECTIVE BARGAINING EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>C.P. INDUSTRIES HOLDINGS, INC.</u>	D Employer Identification Number (EIN) <u>26-2262537</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>04</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>4130849</u>
	b Actuarial value	2b	<u>4080102</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>87</u>	<u>2992450</u>
	b For terminated vested participants	<u>26</u>	<u>843591</u>
	c For active participants	<u>13</u>	<u>915716</u>
	d Total	<u>126</u>	<u>4751757</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.26 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>21662</u>
	b Expected plan-related expenses	6b	<u>0</u>
	c Target normal cost	6c	<u>21662</u>

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

SIGN HERE			
	Signature of actuary	<u>01/15/2026</u>	Date
	<u>TODD M. KORDECKI</u>	<u>23-09000</u>	Most recent enrollment number
	Type or print name of actuary	<u>412-394-9983</u>	Telephone number (including area code)
	<u>ACRISURE</u>		
	Firm name		
	<u>FOUR GATEWAY CENTER 444 LIBERTY AVE. - SUITE 605 PITTSBURGH, PA 15222-1222</u>		
	Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>13.08</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		0
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.19</u> %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	83.84 %
15	Adjusted funding target attainment percentage	15	83.84 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	76.43 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
07/25/2024	39649	0					
10/11/2024	40000	0					
02/11/2025	40000	0					
04/08/2025	16000	0					
			Totals ▶	18(b)	135649	18(c)	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a 0	
b	Contributions made to avoid restrictions adjusted to valuation date	19b 0	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 131330	
20	Quarterly contributions and liquidity shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
c	If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	21662	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	785899	108932	
b Waiver amortization installment			
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	130594	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	130594	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	131330	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	736	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input checked="" type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021
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SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **04/01/2024** and ending **03/31/2025**

A Name of plan CP INDUSTRIES HOLDINGS, INC. COLLECTIVE BARGAINING EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 C.P. INDUSTRIES HOLDINGS, INC.	D Employer Identification Number (EIN) 26-2262537	

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

JOHN HANCOCK LIFE INSURANCE COMPANY

01-0233346

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

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

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

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

WELLS FARGO ADVISORS, LLC

34-1542819

(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?
26	INVEST ADVISOR	16720	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"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 03/31/2025	
A Name of plan CP INDUSTRIES HOLDINGS, INC. COLLECTIVE BARGAINING EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 C.P. INDUSTRIES HOLDINGS, INC.	D Employer Identification Number (EIN) 26-2262537

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD ST INVESTMENT GRADE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 182041
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD EQUITY INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 595337
a Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO INCOME FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 206429
a Name of MTIA, CCT, PSA, or 103-12 IE: EV AC SMID		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 340336
a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN CORE BOND FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1035226
a Name of MTIA, CCT, PSA, or 103-12 IE: ALTERNATIVE ASSET ALLOCATION		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 289866

a Name of MTIA, CCT, PSA, or 103-12 IE: MFS VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 218211

a Name of MTIA, CCT, PSA, or 103-12 IE: HARBOR SMALL CAP VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83328

a Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 162824

a Name of MTIA, CCT, PSA, or 103-12 IE: LAZARD GLOBAL LISTED INFRA		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 41819

a Name of MTIA, CCT, PSA, or 103-12 IE: COHEN & STEERS REAL ESTATE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42238

a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 586458

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD EXPLORER FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 83782

a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO COMMODITY REAL RETURN		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 38189

a Name of MTIA, CCT, PSA, or 103-12 IE: JPMORGAN EMERGING MARKET EQ		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 118101

a Name of MTIA, CCT, PSA, or 103-12 IE: DFA INTERNATIONAL VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK LIFE INSURANCE COMPANY		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 124431

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 03/31/2025	
A Name of plan CP INDUSTRIES HOLDINGS, INC. COLLECTIVE BARGAINING EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 C.P. INDUSTRIES HOLDINGS, INC.	D Employer Identification Number (EIN) 26-2262537

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

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	-17755	457
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	51351	16000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	5400	5400
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	4098217	4148616
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	4137213	4170473
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	4137213	4170473

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	135649	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		135649
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		0
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		225879
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		361528

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	324085	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		324085
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	4183	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		4183
j Total expenses. Add all expense amounts in column (b) and enter total	2j		328268

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		33260
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **URISH POPECK & CO., LLC.**

(2) EIN: **25-1306171**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 565768.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 03/31/2025

A Name of plan <u>CP INDUSTRIES HOLDINGS, INC. COLLECTIVE BARGAINING EMPLOYEES PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>C.P. INDUSTRIES HOLDINGS, INC.</u>	D Employer Identification Number (EIN) <u>26-2262537</u>	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1		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): 25-1534464

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

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....

3		0
---	--	---

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

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

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

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

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

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

Part III	Amendments
-----------------	-------------------

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) _____

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

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

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

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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



**CP Industries Holdings, Inc.
Collective Bargaining
Employees' Pension Plan**

Financial Statements
As of March 31, 2025 and 2024 and
for the Years then Ended

Supplemental Schedules
As of and for the Year Ended
March 31, 2025

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

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Independent Auditors' Report

To the Plan Administrator
CP Industries Holdings, Inc.
Collective Bargaining Employees' Pension Plan
McKeesport, Pennsylvania

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

We have performed audits of the financial statements of CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for plan benefits as of March 31, 2025 and 2024, and the related statements of changes in net assets available for plan benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained certifications from a qualified institution as of March 31, 2025 and 2024, and for the years then ended, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

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

- 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); and
- the certified investment information in the accompanying financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified 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 Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

The supplemental schedules of (1) Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year), and (2) Schedule H, Line 4(j) - Schedule of Reportable Transactions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

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

Urish Popeck + Co., LLC

Pittsburgh, Pennsylvania
January 9, 2026

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Statements of Net Assets Available for Plan Benefits

<i>March 31,</i>	2025	2024
Assets		
Investments - at fair value	\$ 4,148,616	\$ 4,098,217
Receivables		
Employer contribution receivable	16,000	51,351
Other receivable	5,400	5,400
Total receivables	21,400	56,751
Cash - non-interest bearing	457	-
Total Assets	4,170,473	4,154,968
Liabilities		
Cash Overdraft	-	17,755
Net assets available for plan benefits	\$ 4,170,473	\$ 4,137,213

The accompanying notes are an integral part of these financial statements.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Statements of Changes in Net Assets Available for Plan Benefits

<i>For the Years Ended March 31,</i>	2025	2024
Investment income		
Net appreciation in fair value of investments	\$ 225,879	\$ 468,987
Total investment income	225,879	468,987
Contributions		
Employer	135,649	296,351
Total additions	361,528	765,338
Deductions		
Benefits paid to participants	324,085	348,172
Administrative fees and expenses	4,183	3,658
Total deductions	328,268	351,830
Net increase in net assets available for plan benefits	33,260	413,508
Net assets available for plan benefits, beginning of year	4,137,213	3,723,705
Net assets available for plan benefits, end of year	\$ 4,170,473	\$ 4,137,213

The accompanying notes are an integral part of these financial statements.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

1. Plan Description

The following description of the CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan agreement for a complete description of the Plan's provisions.

The sponsoring employer is CP Industries Holdings, Inc., which is referred to as the Company in these financial statements.

General and Eligibility

The Plan is a defined benefit pension plan covering eligible employees of the Company's collective bargaining agreement represented by the United Steelworkers of America, Local Unions #5852-12 and #5852-13 (the Unions). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Employees become fully vested after five years of service, as defined by the Plan. There is no partial vesting of benefits. The Plan provides for normal retirement benefits upon reaching age 65. The Plan also provides for early retirement benefits based on age and years of service. Benefits under the Plan are determined based on years of continuous service, as defined by the Plan, multiplied by graduated benefit units. Where applicable, benefits are reduced by the minimum pension payable from the Pension Agreement between United States Steel Corporation (sponsor of predecessor's plan) and the United Steelworkers of America (USX Plan). In June 2006, a collective bargaining agreement was signed between Reunion Industries, Inc. (former owner of the Company) and the United Steelworkers of America for the period June 1, 2006 through May 31, 2011. Under the agreement, participation in the Plan was closed to employees hired after May 31, 2006. The agreement also allowed existing participants to voluntarily freeze their plan benefits to enroll in the Company's defined contribution plan. The Company continues to maintain agreements with the unions.

As described in more detail in the plan agreement, benefits are payable in the form of joint and survivor annuity, a single life annuity, or other optional forms. The Plan also provides survivor benefits for the spouse of an employee who has met the requirements for early or normal retirement and who is deceased prior to commencement of pension benefits.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

1. Plan Description (cont.)

Death Benefits

If an active or retired participant (a) dies after completing 15 years of continuous service, (b) dies on or after July 31, 1986, (c) whose spouse is a widow or widower of the participant within the provisions of the Social Security Act, and (d) with respect to death after retirement, was married at the date of the participant's retirement, a lifetime benefit is payable to the participant's surviving spouse. For active participants, the benefit is determined as if the employee had retired just prior to the date of death and had attained the age of 62 under the 50% joint and survivor form of benefit. In the case of retired participants, the benefit shall be equal to 50% of the joint and survivor benefit as determined at retirement. The benefit commences in the month the participant is deceased.

Disability Benefits

If a participant becomes totally and permanently disabled after attaining 15 years of continuous service, a pension benefit is payable immediately equal to the accrued normal retirement benefit plus a \$400 monthly disability benefit.

Funding Policy/Company Contribution Receivable

Contributions to provide benefits under the Plan are made solely by the Company. The funding policy is to make cash contributions to the Plan in amounts computed by the Plan's actuary to satisfy the minimum funding requirements. The Plan is subject to quarterly contribution requirements which applies a limit to the actuarial equivalent of the maximum annual benefit.

Company contributions are recorded on the accrual basis, including applicable interest. The Plan's management reviews the ability of the Company to make the required annual contribution to the Plan. Based on an analysis, a reserve for uncollectability will be determined by management, if applicable.

The Plan has met the minimum funding requirements of ERISA as of March 31, 2025.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

1. Plan Description (cont.)

Plan Termination

Although it has not expressed any intent to do so, the Company reserves the right to discontinue contributions to or terminate the Plan at any time. Upon termination, the Plan's net assets would be allocated among the participants and beneficiaries of the Plan in compliance with ERISA.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan is terminated. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

In the event of plan termination, payment and distribution of benefits would be dependent upon the sufficiency of the Plan's assets in relation to the benefits owed to the plan participants. Distributions ultimately realized by the plan participants and their beneficiaries would be determined by priority levels established by PBGC and ERISA guidelines in accordance with the underlying benefit guarantees provided by the PBGC.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition

The investments of the Plan are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer liability in an orderly transaction between market participants at the measurement date. Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date and interest is accrued when earned. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

2. Summary of Significant Accounting Policies (cont.)

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (Note 3) are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service that employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent that they are deemed attributable to employee service rendered to the valuation date.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could materially differ from those estimates.

Risks and Uncertainties

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

The Plan's investments are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with these investments and the level of uncertainty related to changes in the value of these investments, it is at least reasonably possible that changes in the near term could materially affect the amounts reported in the statements of net assets available for plan benefits and the statement of changes in net assets available for plan benefits.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

2. Summary of Significant Accounting Policies (cont.)

Administrative Fees and Expenses

The Plan's expenses are paid by the plan sponsor or the Plan, as provided by the plan document.

Benefit Payments

Benefits are recorded when paid.

3. Accumulated Plan Benefits

Accumulated plan benefits are those estimated future benefit payments that are attributable under the Plan's provisions for services rendered by the employees to the valuation date. The actuarial present value of accumulated plan benefits has been determined by an independent actuary, and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the benefits information date and the expected payment dates. The effect of plan amendments on accumulated plan benefits is recognized during the year in which such amendments become effective.

Accumulated plan benefits are presented below based on actuarial information as of April 1, 2024:

Actuarial present value of accumulated plan benefits	
Vested benefits	
Active	\$ 956,468
Participants currently receiving payments	3,027,137
Terminated vested	886,580
<hr/>	
Total vested benefits	4,870,185
Nonvested benefits	114,827
<hr/>	
Actuarial present value of accumulated plan benefits	\$ 4,985,012

The changes in the actuarial present value of accumulated plan benefits are as follows:

Actuarial present value of accumulated plan benefits at April 1, 2023	\$ 5,370,473
Benefits accumulated and plan experience	(216,495)
Decrease in discount period	259,958
Changes in actuarial assumptions	(80,752)
Benefits paid	(348,172)
<hr/>	
Actuarial present value of accumulated plan benefits at April 1, 2024	\$ 4,985,012

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

3. Accumulated Plan Benefits (cont.)

The changes in the actuarial present value of accumulated plan benefits from changes in assumptions resulted from the change in the mortality table used as mandated by the Pension Protection Act of 2006.

The significant actuarial assumptions used in determining accumulated plan benefits as of April 1, 2024 are as follows:

Assumed rate of return on Plan assets	5.00%
Retirement age of participants	62 years of age, or attained age if later
Basis for life expectancy of participants	Static Mortality Table RP 2014, MP 2021

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

4. Information Certified by the Plan's Custodian

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules held at March 31, 2025 and 2024, and net appreciation (depreciation) in fair value of investments for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by John Hancock (a qualified institution and the custodian of the Plan). The plan administrator has elected the method of annual reporting compliance permitted by ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

<i>March 31,</i>	2025	2024
Pooled separate accounts	\$ 4,148,616	\$ 4,098,217
Total investments at fair value	\$ 4,148,616	\$ 4,098,217
<i>Years Ended March 31,</i>	2025	2024
Net appreciation in fair value of investments	\$ 225,879	\$ 468,987

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

5. Fair Value Measurements

ASC 820 establishes a fair value hierarchy that prioritizes the inputs used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy defined by the guidance are described below:

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three levels:

Level 1 – Valuations based on unadjusted quoted prices available in active markets for identical assets or liabilities. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these securities does not entail a significant degree of judgment.

Level 2 – Valuations based on quoted prices for similar assets in active or inactive markets, inputs other than quoted prices that are observable either directly or indirectly, or inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 – Unobservable inputs in which there is little or no market activity for the asset or liability, which require the reporting entity to develop its own estimates and assumptions relating to the pricing of the asset or liability including assumptions regarding risk.

The availability of observable inputs can vary from security to security and is affected by a wide variety of factors, including, for example, the type of security, the liquidity of markets, and other characteristics particular to the security. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3.

Processes and Structure

Management is responsible for the Plan's fair value valuation policies, processes, and procedures. These control processes are designed to assure that the values used for financial reporting are based on observable inputs wherever possible. In the event that observable inputs are not available, the control processes are designed to assure that the valuation approach utilized is appropriate and consistently applied and that the assumptions are reasonable.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, the Plan's own assumptions are set to reflect those that the Plan believes market participants would use in pricing the asset or liability at the measurement date.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

5. Fair Value Measurements (cont.)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at March 31, 2025 and 2024.

John Hancock pooled separate accounts are valued based on the unit value of the associated investment sub-account. Company contributions are converted to units in a variety of investment sub-accounts categorized as aggressive growth, growth, growth and income, income and conservative. The value of a unit in the investment sub-account is computed by dividing the proportion of the entire investment sub-account's market value, less applicable charges, by the number of units outstanding at the end of the valuation date. The unit values are calculated daily. This account is not designed for short term trading, as a result, certain trading restrictions apply, principally the allowance of two exchanges per calendar month. There are no unfunded commitments.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at March 31, 2025 and 2024.

<i>As of March 31, 2025</i>	Level 2	Total
Pooled separate accounts	\$ 4,148,616	\$ 4,148,616
Investments at Fair Value	\$ 4,148,616	\$ 4,148,616

<i>As of March 31, 2024</i>	Level 2	Total
Pooled separate accounts	\$ 4,098,217	\$ 4,098,217
Investments at Fair Value	\$ 4,098,217	\$ 4,098,217

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Notes to Financial Statements
March 31, 2025 and 2024

6. Concentrations of Credit Risk

The following table reflects concentrations of individual investments within the plan that were equal to or greater than 10% of the total plan assets:

<i>March 31,</i>	2025	2024
JP Morgan Core Bond Fund	\$ 1,035,226	\$ 1,028,162
Vanguard Equity Income Fund	\$ 595,337	\$ 399,705 *
Index 500	\$ 586,458	\$ 667,143

* Fund does not exceed 10% of total assets for the indicated year.

7. Tax Status

The Plan obtained its latest determination letter on August 2, 2011, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended subsequent to the IRS determination letter. However, the plan administrator believes the Plan is being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a taxing authority. The Company has analyzed the tax positions taken by the Plan and has concluded that, as of March 31, 2025 and 2024, there are no uncertain tax positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions.

8. Related Party and Parties-in-Interest Transactions

Certain administrative expenses of the Plan are paid by the plan sponsor. Plan investments are managed by John Hancock. John Hancock is considered a custodian of the Plan and, therefore, these transactions qualify as party-in-interest transactions. Certain administrative functions are performed by officers or employees of the Company at no cost to the Plan.

These transactions are not deemed prohibited party-in-interest transactions, because they are covered by statutory or administrative exemptions from the IRC and ERISA's rules on prohibited transactions.

9. Subsequent Events

The Plan's management evaluated subsequent events and transactions through January 9, 2026 which is the date the financial statements were available to be issued. During this period, management did not identify any material recognizable subsequent events.

Supplemental Schedules



CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

March 31, 2025

EIN: 26-2262537
Plan Number: 001

(a)	(b)	(c)	(d)	(e)	(f)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Number of Shares/Units	Cost	Current Value	
Cohen & Steers Real Estate Securities Fund	Pooled Separate Account	-	\$ -	\$ 42,238	
Eaton Vance Atlanta SMID-Cap Fund	Pooled Separate Account	-	-	340,336	
DFA International Value	Pooled Separate Account	-	-	124,431	
AM EuroPacific Growth Fund	Pooled Separate Account	-	-	162,824	
PIMCO Commodity Real Return Strategy Fund	Pooled Separate Account	-	-	38,189	
Vanguard Explorer Fund	Pooled Separate Account	-	-	83,782	
500 Index Fund	Pooled Separate Account	-	-	586,458	
Vanguard Equity-Income Fund	Pooled Separate Account	-	-	595,337	
Lazard Global Listed Infrastructure Fund	Pooled Separate Account	-	-	41,819	
JPMorgan Core Bond Fund	Pooled Separate Account	-	-	1,035,226	
PIMCO Income Fund	Pooled Separate Account	-	-	206,429	
Vanguard Short-Term Investment-Grade Fund	Pooled Separate Account	-	-	182,041	
Alternative Asset Allocation	Pooled Separate Account	-	-	289,866	
MFS Value Fund	Pooled Separate Account	-	-	218,211	
JPMorgan Emerging Markets Equity Fund	Pooled Separate Account	-	-	118,101	
Harbor Small Cap Value Fund	Pooled Separate Account	-	-	83,328	
Total Assets Held for Investment Purposes				\$ 4,148,616	

See the accompanying independent auditors' report.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Schedule H, Line 4j – Schedule of Reportable Transactions

Purchases	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Guaranteed Funds						
JH Multimanager Growth LS	0	\$0.00			\$0.00	
Total	0	\$0.00			\$0.00	
Investment Funds						
Alternative Asset Allocation	1	\$21,026.73			\$21,026.73	
Blue Chip Growth Fund	0	\$0.00			\$0.00	
Cohen & Steers Real Estate	0	\$0.00			\$0.00	
PIMCO Commodity Real Return	0	\$0.00			\$0.00	
DFA International Value	0	\$0.00			\$0.00	
American Funds EUPAC Fund	1	\$43,187.98			\$43,187.98	
Eaton Vance Atlanta SMID-Cap	1	\$92,364.92			\$92,364.92	
Vanguard Explorer Fund	1	\$6,818.00			\$6,818.00	
Harbor Small Cap Value Fund	1	\$7,118.02			\$7,118.02	
500 Index Fund	0	\$0.00			\$0.00	
JPMorgan Emerging Markets Eq	0	\$0.00			\$0.00	
JPMorgan Core Bond Fund	0	\$0.00			\$0.00	
Lazard Global Listed Infra	0	\$0.00			\$0.00	
MFS Value Fund	1	\$211,538.26			\$211,538.26	
PIMCO Income Fund	1	\$7,614.34			\$7,614.34	
Vanguard Equity-Income Fund	1	\$155,772.42			\$155,772.42	
Vanguard ST Investment-Grade	5	\$171,000.05			\$171,000.05	
Total	13	\$716,440.72			\$716,440.72	

See the accompanying independent auditors' report.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Schedule H, Line 4j – Schedule of Reportable Transactions (cont.)

Sales	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Guaranteed Funds						
JH Multimanager Growth LS			0	\$0.00	\$0.00	
Total			0	\$0.00	\$0.00	
Investment Funds						
Alternative Asset Allocation			12	\$267.06-	\$217.95-	\$49.11
Blue Chip Growth Fund			12	\$327,834.23-	\$191,008.57-	\$136,825.66
Cohen & Steers Real Estate			12	\$41.53-	\$31.74-	\$9.79
PIMCO Commodity Real Return			12	\$35.05-	\$25.09-	\$9.96
DFA International Value			13	\$6,182.01-	\$3,812.97-	\$2,369.04
American Funds EUPAC Fund			12	\$125.10-	\$94.52-	\$30.58
Eaton Vance Atlanta SMID-Cap			12	\$262.29-	\$210.91-	\$51.38
Vanguard Explorer Fund			12	\$83.62-	\$63.52-	\$20.10
Harbor Small Cap Value Fund			12	\$83.80-	\$58.12-	\$25.68
500 Index Fund			13	\$128,581.76-	\$85,647.37-	\$42,934.39
JPMorgan Emerging Markets Eq			12	\$116.18-	\$115.76-	\$0.42
JPMorgan Core Bond Fund			13	\$44,117.97-	\$42,506.66-	\$1,611.31
Lazard Global Listed Infra			12	\$39.37-	\$28.36-	\$11.01
MFS Value Fund			1	\$18.18-	\$17.62-	\$0.56
PIMCO Income Fund			12	\$192.74-	\$168.68-	\$24.06
Vanguard Equity-Income Fund			12	\$435.31-	\$355.24-	\$80.07
Vanguard ST Investment-Grade			28	\$383,504.49-	\$368,761.46-	\$14,743.03
Total			212	\$891,920.69-	\$693,124.54-	\$198,796.15

See the accompanying independent auditors' report.

Attachment to the 2024 IRS Form 5500 Schedule SB
 CP Industries Holdings, Inc.
 EIN/PN: 260226537/001
 Schedule SB, Line 26a 0 Schedule of Active Participant Data

Attained Age	Years of Service (elapsed time service from hire)										Total	
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+		
< 25	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	0	1	0	0	0	0	0	0	0	1
50-54	0	0	0	0	1	0	0	0	0	0	0	1
55-59	0	0	1	0	5	0	0	0	0	0	0	6
60-64	0	0	0	0	2	2	0	0	0	0	0	4
65-69	0	0	0	1	0	0	0	0	0	0	0	1
70+	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	1	2	8	2	0	0	0	0	0	13

Attachment to the 2024 IRS Form 5500 Schedule SB
 CP Industries Holdings, Inc.
 EIN/PN: 26-226537/001
 Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Methods and Assumptions

As of April 1, 2024

Mortality:

- For minimum and maximum funding: 2024 IRS Generational Mortality Table, as set forth in IRS Notice 2023-73. Rates are sex-distinct with separate tables for annuitants and non-annuitants. *Previously used 2023 IRS Static Mortality Table. Rates were sex-distinct with separate tables for annuitants and non-annuitants, as set forth in IRS Notice 2022-22.*
- For present value of accumulated benefits (plan accounting) Same as minimum and maximum funding.

Interest Rates

	<u>Current Year</u>		<u>Prior Year</u>	
	<u>Minimum*</u>	<u>Maximum</u>	<u>Minimum*</u>	<u>Maximum</u>
• IRS Prescribed Interest Rates for Funding Target Liability:				
First Segment Rate	4.75%	4.75%	4.75%	2.68%
Second Segment Rate	5.18%	5.18%	5.00%	3.93%
Third Segment Rate	5.59%	5.16%	5.74%	4.12%
Lookback Month	April		April	
* ARPA-2021 rates for Current Year and Prior Year (not applicable for Maximum Funding calculations)				
• Effective Interest Rate	5.26%		5.19%	
• Present Value of Accrued Benefits	5.00%		5.00%	
• Best Estimate of Investment Return	5.25%		5.25%	

Turnover Rates: T-1 Table from Actuary’s Pension Handbook (light). Sample Rates below.

<u>Age</u>	<u>Probability</u>	<u>Age</u>	<u>Probability</u>
30	3.70%	45	0.27%
35	2.35%	47	0.08%
40	1.13%	50+	0.00%

Disability Rates: None assumed

Payment Form Election: Participants are assumed to elect a life annuity.

Marital Status: 85% Married, female spouse 3 years younger than male.

Census Data: Provided by plan sponsor as of April 1, 2024.

Assumed Retirement Age:

Actives: Age 62 or attained age if later. Age 65 following termination.

Terminated Vested: Age 62, if service greater than 15 years, otherwise 65.

Attachment to the 2024 IRS Form 5500 Schedule SB
CP Industries Holdings, Inc.
EIN/PN: 26-226537/001
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Methods and Assumptions (continued)

Salary Increases: N/A

Expenses: Prior year plan-related administrative expenses paid from assets; adjusted for non-recurring items; rounded to the next \$1,000. The plan sponsor in an email dated April 14, 2022 indicated that administrative expenses paid during the 2020-2021 plan year were non-recurring and the plan sponsor has no intent to pay future administrative expenses from plan assets.

Special Payment: Assumed to be \$1,300 as of 4/1/2013 based on historical averages. Assumed to increase annually at 1% thereafter.

Funding Method: Unit Credit Actuarial Cost Method.

A method under which the projected benefits of each individual included in an actuarial valuation are allocated by a consistent formula to valuation years. The actuarial present value of benefits allocated to a valuation year is the normal cost. The actuarial present value of benefits allocated to all periods prior to a valuation year is called actuarial accrued liability. Under this method, the Actuarial Gains (losses), as they occur, generally reduce (increase) the unfunded Actuarial Accrued Liability.

Asset Valuation Method: Actuarial Value; average value as determined by IRS Notice 2009-22 and IRS Revenue Procedure 2017-56, smoothed over a 24-month period.

Significant Benefits Not Recognized: Unpredictable contingent events such as those triggered by layoffs or permanent shutdown are assumed to have zero probability of occurrence.

Prescribed Assumption or Method – Set by Law or Legally Binding Authority:

Note that all references to the Pension Protection Act of 2006 (PPA) include subsequent amendments to that Act, and associated regulations.

- Mortality for Healthy and Disabled Lives – Minimum/Maximum Funding¹
- Mortality Improvements – Minimum/Maximum Funding¹
- Interest Rate – Minimum Funding (including lookback month)¹
- Interest Rate – Maximum Funding (including lookback month)¹
- Expenses (explicit assumption required by PPA)
- Funding Method (required by PPA)

Prescribed Assumption or Method Set by Another Party:

- Asset Valuation Method – Plan sponsor elected a permitted alternative under PPA
- ARPA Amortization Election – To be effective 4/1/2019 (elected by the plan sponsor)
- Mortality and Mortality Improvements – ASC 960 (selected by the plan sponsor)
- Interest Rate – ASC 960 (selected by the plan sponsor under ASC 960 alternatives)

¹ Default under the Pension Protection Act (PPA) of 2006 as amended, unless the plan sponsor made a written election of a permitted alternative.

Attachment to the 2024 IRS Form 5500 Schedule SB
CP Industries Holdings, Inc.
EIN/PN: 26-226537/001
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Actuarial Methods and Assumptions (continued)

Models Used:

Actuarial Standard of Practice (ASOP) No. 56, Modeling, requires commentary by the actuary on the use of any model that has a significant impact on our work, including the intended purpose of the model, material limitations or known weaknesses of the model, and the extent of reliance on models developed by others. This standard is effective for work performed on or after October 1, 2020.

Acrisure uses a third-party actuarial software package for pension valuation work.

This software package is used worldwide by many actuarial and investment firms. The software models future benefit cash flows, present values, and attribution to various periods, based on deterministic or stochastic assumption sets and benefit parameters provided by the user. The model is highly flexible and also supports comparisons between periods, maintenance of plan specific participant databases, and preparation of reports under various accounting and regulatory structures.

In the absence of adequate review, the model's complexity and flexibility could lead to unintentional results. However, the model contains robust tools to test and verify the reasonableness of results. Our internal technical review utilizes these tools.

We have reviewed the model's documentation and have relied on the expertise of the software vendor for the underlying structure, methodology, and extensive supporting calculations. We have not performed a substantial audit of the model or its structure beyond typical use in preparing results, as this is typically not done by plan actuaries. However, we expect that the very deep market of qualified users for this same model ensures that no materially significant issues can or will persist.

In order to determine or assess reasonableness of the return assumption for the plan target portfolio, Acrisure has used the model and method described under Actuarial Standard of Practice No. 27. This type of model determines an expected investment return assumption based on externally provided investment class arithmetic returns, variances and correlations.

In using the model, we have relied on investment manager or investment manager survey return, variance, and correlation assumptions. The nominal value of these assumptions generally determines the output of the model.

In certain instances, investment manager or survey information may not align perfectly by class. To the extent necessary, we have made a reasonable effort to allocate segments of the target portfolio as closely as possible within the available investment manager or survey classes provided.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Schedule H, Line 4j – Schedule of Reportable Transactions

Purchases	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Guaranteed Funds						
JH Multimanager Growth LS	0	\$0.00			\$0.00	
Total	0	\$0.00			\$0.00	
Investment Funds						
Alternative Asset Allocation	1	\$21,026.73			\$21,026.73	
Blue Chip Growth Fund	0	\$0.00			\$0.00	
Cohen & Steers Real Estate	0	\$0.00			\$0.00	
PIMCO Commodity Real Return	0	\$0.00			\$0.00	
DFA International Value	0	\$0.00			\$0.00	
American Funds EUPAC Fund	1	\$43,187.98			\$43,187.98	
Eaton Vance Atlanta SMID-Cap	1	\$92,364.92			\$92,364.92	
Vanguard Explorer Fund	1	\$6,818.00			\$6,818.00	
Harbor Small Cap Value Fund	1	\$7,118.02			\$7,118.02	
500 Index Fund	0	\$0.00			\$0.00	
JPMorgan Emerging Markets Eq	0	\$0.00			\$0.00	
JPMorgan Core Bond Fund	0	\$0.00			\$0.00	
Lazard Global Listed Infra	0	\$0.00			\$0.00	
MFS Value Fund	1	\$211,538.26			\$211,538.26	
PIMCO Income Fund	1	\$7,614.34			\$7,614.34	
Vanguard Equity-Income Fund	1	\$155,772.42			\$155,772.42	
Vanguard ST Investment-Grade	5	\$171,000.05			\$171,000.05	
Total	13	\$716,440.72			\$716,440.72	

See the accompanying independent auditors' report.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Schedule H, Line 4j – Schedule of Reportable Transactions (cont.)

Sales	Purchases		Sales			
	Transactions	Purchase Price	Trans.	Selling Price	Transaction Cost	Net Gain/(loss)
Guaranteed Funds						
JH Multimanager Growth LS			0	\$0.00	\$0.00	
Total			0	\$0.00	\$0.00	
Investment Funds						
Alternative Asset Allocation			12	\$267.06-	\$217.95-	\$49.11
Blue Chip Growth Fund			12	\$327,834.23-	\$191,008.57-	\$136,825.66
Cohen & Steers Real Estate			12	\$41.53-	\$31.74-	\$9.79
PIMCO Commodity Real Return			12	\$35.05-	\$25.09-	\$9.96
DFA International Value			13	\$6,182.01-	\$3,812.97-	\$2,369.04
American Funds EUPAC Fund			12	\$125.10-	\$94.52-	\$30.58
Eaton Vance Atlanta SMID-Cap			12	\$262.29-	\$210.91-	\$51.38
Vanguard Explorer Fund			12	\$83.62-	\$63.52-	\$20.10
Harbor Small Cap Value Fund			12	\$83.80-	\$58.12-	\$25.68
500 Index Fund			13	\$128,581.76-	\$85,647.37-	\$42,934.39
JPMorgan Emerging Markets Eq			12	\$116.18-	\$115.76-	\$0.42
JPMorgan Core Bond Fund			13	\$44,117.97-	\$42,506.66-	\$1,611.31
Lazard Global Listed Infra			12	\$39.37-	\$28.36-	\$11.01
MFS Value Fund			1	\$18.18-	\$17.62-	\$0.56
PIMCO Income Fund			12	\$192.74-	\$168.68-	\$24.06
Vanguard Equity-Income Fund			12	\$435.31-	\$355.24-	\$80.07
Vanguard ST Investment-Grade			28	\$383,504.49-	\$368,761.46-	\$14,743.03
Total			212	\$891,920.69-	\$693,124.54-	\$198,796.15

See the accompanying independent auditors' report.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 04/01/2024 and ending 03/31/2025

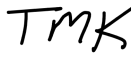
▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan CP INDUSTRIES HOLDINGS, INC. COLLECTIVE BARGAINING EMPLOYEES PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF C.P. INDUSTRIES HOLDINGS, INC.	D Employer Identification Number (EIN) 26-2262537	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>04</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	4,130,849
	b Actuarial value	2b	4,080,102
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	87	2,992,450
	b For terminated vested participants	26	843,591
	c For active participants	13	915,716
	d Total	126	4,751,757
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>	
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	5.26%
6	Target normal cost		
	a Present value of current plan year accruals	6a	21,662
	b Expected plan-related expenses	6b	0
	c Target normal cost	6c	21,662

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

SIGN HERE	 Signature of actuary	<u>1/15/2026</u> Date <u>2309000</u> Most recent enrollment number <u>412-394-9983</u> Telephone number (including area code)
	<u>TODD M. KORDECKI</u> Type or print name of actuary <u>Acrisure</u> Firm name <u>FOUR GATEWAY CENTER 444 LIBERTY AVE. - SUITE 605 PITTSBURGH PA 15222-1222</u> Address of the firm	

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute	

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	21,662	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	785,899	108,932	
b Waiver amortization installment			
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	130,594	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35).....	36	130,594	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	131,330	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	736	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input checked="" type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021
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Attachment to the 2024 IRS Form 5500 Schedule SB
 CP Industries Holdings, Inc.
 EIN/PN: 26-226537/001
 Schedule SB, Line 22 - Weighted Average Retirement Age attachment

(1)	(2)	(3)	(4)	(5)
Age	Expected Active Headcount	Retirement Rate	Expected Retirements (2) x (3)	Weighted Age (1) x (4)
62	8.8438	1.0000	8.8438	548.3156
63	2.0000	1.0000	2.0000	126.0000
64	1.0000	1.0000	1.0000	64.0000
65	1.0000	1.0000	1.0000	65.0000
Total			12.8438	803.3156
Average				62.55

Attachment to the 2024 IRS Form 5500 Schedule SB
 CP Industries Holdings, Inc.
 EIN / PN: 26-226537 / 001
 Schedule SB, line 19 - Discounted Employer Contributions

Date of Contribution	Amount	Year Applied / Type	Late Qtrly Effective Interest Rate	Late Qtrly Discount Period	Regular Effective Interest Rate	Regular Discount Period	Interest Adjusted Amount
7/25/2024	29,384	2024-Qtrly 1	10.26%	10	5.26%	105	28,876
7/25/2024	10,265	2024-Qtrly 2		0	5.26%	115	10,101
	39,649						
10/11/2024	19,119	2024-Qtrly 2		0	5.26%	193	18,608
10/11/2024	20,881	2024-Qtrly 3		0	5.26%	193	20,323
	40,000						
2/11/2025	8,503	2024-Qtrly 3	10.26%	27	5.26%	289	8,106
2/11/2025	31,497	2024-Qtrly 4		0	5.26%	316	30,130
	40,000						
4/8/2025	16,000	2023-Final			5.26%	372	15,186
	16,000						
Total	135,649						
						for line 19c	131,330

Attachment to the 2024 IRS Form 5500 Schedule SB
CP Industries Holdings, Inc.
EIN/PN: 26-226537/001
Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions

The following is a summary of the major provisions of the plan as of April 1, 2024. Please refer to the plan document for a more complete description of the most recent plan provisions.

Definitions

1. Plan year: April 1 to March 31
2. Effective date: September 1, 1986; most recent amendment effective 4/1/09, adopted 2/13/09
3. Employee group covered: Employees of the employer represented by United Steelworkers of America Locals #1514 and #3330 (hired prior to May 31, 2006)
4. Continuous Service: Determined on an elapsed time basis to the nearest month
5. Basic Agreement: Effective November 15, 2020 through November 15, 2023

Retirement Eligibility

1. Normal Retirement (§2.1): Later of age 65 and 5 Years of Continuous Service
2. 62/15 Retirement (§2.2): 15 Years of Continuous Service, age 62, and under age 65
3. 30-year Retirement (§2.3): 30 Years of Continuous Service and under age 62
4. 60/15 Retirement (§2.4): 15 Years of Continuous Service, age 60, and under age 62
5. Disability (§2.5): 15 Years of Continuous Service plus a permanent incapacity
6. 70/80 Retirement (§2.6): 15 Years of Continuous Service and under age 62, termination due to disability, plant shutdown or layoff and:
 - (a) age 55 with combined age and service of 70 or more; or
 - (b) combined age and service of 80 or more
7. Rule-of-65 Retirement (§2.7): 20 Years of Continuous Service, under age 55, and combined age and service is greater than 65 but less than 80; termination due to disability, layoff, or certain permanent shutdown situations.
8. Deferred vested (§2.8): 5 Years of Continuous Service
9. Certain employees voluntarily opted out such that their accruals ceased effective August 31, 2006.

Attachment to the 2024 IRS Form 5500 Schedule SB
CP Industries Holdings, Inc.
EIN/PN: 26-226537/001
Schedule SB, Part V – Summary of Plan Provisions

Plan Provisions (continued)

Amount of Pension

1. Regular Pension (§3.3, 3.10(f), 3.17): (a) plus (b) plus (c) plus (d) reduced by the *minimum* Pension payable from the Pension Agreement between United States Steel Corporation and the United Steelworkers of America (USX Plan) as of August 31, 1986 where:

(a) \$17.50 (\$18.50 after 1/31/88) per year for the first 15 Years of Continuous Service, and

(b) \$19.00 (\$20.00 after 1/31/88) per year for the next 15 Years of Continuous Service, and

(c) \$20.50 (\$21.50 after 1/31/88) per year for Years of Continuous Service after 30

(d) Plus \$7 for CP years of service and retire after 9/1/05

Regular pension stops at participant death (life annuity only form of payment).

2. Special Payment (§3.2): Based on vacation pay. Payment coordinated with similar benefit payable from USX plan. Replaces first 3 months of retirement benefits.
3. Early Retirement Benefit: For “60/15 Retirement” only, benefit will be reduced actuarially from:
 - (a) age 62 if the Participant is age 40 and has 15 or more Years of Continuous Service or
 - (b) age 65 if the Participant is not age 40 or has less than 15 Years of Continuous Service as of the break-in-service
4. Increased Pension for 70/80, Rule-of-65 or disability pensions: \$400 per month if the Participant is ineligible for public pension.
5. Surviving Spouse Benefit (§4.2, 4.3): Greater of \$150/month and 50% of the Participant’s Accrued Benefit as of the date of death. At age 62 (or eligibility for Widow’s Benefit under Social Security) benefits are reduced by 50% of the Widow’s Benefit under Social Security with a minimum benefit of \$100/month after the Social Security offset. Benefit is coordinated with similar benefits payable from the USX plan.
6. Optional Forms (§3.11, 3.13, 3.14): Reduced 75% and 50% Joint and Survivor options to the spouse are payable to married participants. Reduced 100% and 50% Joint and Survivor options payable to co-pensioners are available options and coordinated with spousal survivor coverage if the participant is married. Only small lump sums are available.

CP Industries Holdings, Inc. Collective Bargaining Employees' Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

March 31, 2025

EIN: 26-2262537
Plan Number: 001

(a)	(b)	(c)	(d)	(e)	(f)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment including maturity date, rate of interest, collateral, par or maturity value	Number of Shares/Units	Cost	Current Value	
Cohen & Steers Real Estate Securities Fund	Pooled Separate Account	-	\$ -	\$ 42,238	
Eaton Vance Atlanta SMID-Cap Fund	Pooled Separate Account	-	-	340,336	
DFA International Value	Pooled Separate Account	-	-	124,431	
AM EuroPacific Growth Fund	Pooled Separate Account	-	-	162,824	
PIMCO Commodity Real Return Strategy Fund	Pooled Separate Account	-	-	38,189	
Vanguard Explorer Fund	Pooled Separate Account	-	-	83,782	
500 Index Fund	Pooled Separate Account	-	-	586,458	
Vanguard Equity-Income Fund	Pooled Separate Account	-	-	595,337	
Lazard Global Listed Infrastructure Fund	Pooled Separate Account	-	-	41,819	
JPMorgan Core Bond Fund	Pooled Separate Account	-	-	1,035,226	
PIMCO Income Fund	Pooled Separate Account	-	-	206,429	
Vanguard Short-Term Investment-Grade Fund	Pooled Separate Account	-	-	182,041	
Alternative Asset Allocation	Pooled Separate Account	-	-	289,866	
MFS Value Fund	Pooled Separate Account	-	-	218,211	
JPMorgan Emerging Markets Equity Fund	Pooled Separate Account	-	-	118,101	
Harbor Small Cap Value Fund	Pooled Separate Account	-	-	83,328	
Total Assets Held for Investment Purposes				\$ 4,148,616	

See the accompanying independent auditors' report.

Attachment to the 2024 IRS Form 5500 Schedule SB
 CP Industries Holdings, Inc.
 EIN/PN: 26-226537/001
 Schedule SB, Line 32-Schedule of Amortization Bases

<u>Type of Base</u>	<u>Present Value of Remaining Installments</u>	<u>Valuation Date Base was Established</u>	<u>Number of Years Remaining in the Amortization Period</u>	<u>Amortization Installment</u>
Shortfall	972,607	4/1/2019	10	120,273
Shortfall	171,213	4/1/2020	11	19,702
Shortfall	210,800	4/1/2021	12	22,755
Shortfall	(65,723)	4/1/2022	13	(6,700)
Shortfall	(139,377)	4/1/2023	14	(13,495)
Shortfall	(363,621)	4/1/2024	15	(33,603)
Total:	785,899			108,932