

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [ ] a DFE (specify) \_\_\_\_
B This return/report is: [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [x]
D Check box if filing under: [x] Form 5558 [ ] automatic extension [x] 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 OSRAM SYLVANIA PENSION PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 10/01/2011
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) OSRAM SYLVANIA INC. 275 WEST MAIN STREET HILLSBORO, NH 03244
2b Employer Identification Number (EIN) 04-3349012
2c Plan Sponsor's telephone number 844-862-2813
2d Business code (see instructions) 551112

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

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

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

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	2711
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	238
	<b>6a(2)</b>	218
	<b>6b</b>	649
	<b>6c</b>	1705
	<b>6d</b>	2572
	<b>6e</b>	114
	<b>6f</b>	2686
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1A 3F 3H

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

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

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

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

<b>A</b> Name of plan <u>OSRAM SYLVANIA PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>OSRAM SYLVANIA INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>04-3349012</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b> Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>	
<b>2</b> Assets:				
<b>a</b> Market value .....	<b>2a</b>	<u>220005934</u>		
<b>b</b> Actuarial value .....	<b>2b</b>	<u>220005934</u>		
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target	
<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>620</u>	<u>65318236</u>	<u>65318236</u>	
<b>b</b> For terminated vested participants .....	<u>1853</u>	<u>99284486</u>	<u>99284486</u>	
<b>c</b> For active participants .....	<u>238</u>	<u>29965365</u>	<u>32012914</u>	
<b>d</b> Total .....	<u>2711</u>	<u>194568087</u>	<u>196615636</u>	
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>				
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>			
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>			
<b>5</b> Effective interest rate .....	<b>5</b>	<u>5.20 %</u>		
<b>6</b> Target normal cost				
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>545494</u>		
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>1100000</u>		
<b>c</b> Target normal cost .....	<b>6c</b>	<u>1645494</u>		

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

<b>SIGN HERE</b>  Signature of actuary  <u>MARGARET C. SONDUCK</u> Type or print name of actuary  <u>AON CONSULTING, INC.</u> Firm name  <u>2001 K STREET, NW</u> <u>SUITE 625 NORTH</u> <u>WASHINGTON, DC 20006</u>  Address of the firm	<u>10/02/2025</u> Date  <u>23-07439</u> Most recent enrollment number  <u>202-429-8554</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	52981774
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	5301772
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	47680002
<b>10</b>	Interest on line 9 using prior year's actual return of <u>10.52</u> % .....	0	5015936
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.30</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	52695938

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	85.09 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	111.89 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	80.00 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b> 0

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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....			<b>21b</b> 0
<b>22</b> Weighted average retirement age .....			<b>22</b> 59
<b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	1645494	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	29305640	2869745	
<b>b</b> Waiver amortization installment.....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	4515239	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....		4515239	4515239
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	0	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0	

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

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>OSRAM SYLVANIA PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>OSRAM SYLVANIA INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>04-3349012</b>	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

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

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

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

AON HEWITT

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 14 50	NONE	389400	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)

AON HEWITT INVESTMENT CONSULTING

27-2436452

(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?
28 50	NONE	158043	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)

KPMG

13-5565207

(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?
50 10	NONE	148000	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"/>

**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)

PARAMETRIC CLIFTON

20-0292745

(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?
28 50	NONE	50625	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)

SSGA

04-1867445

(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?
28 50	NONE	17972	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)

CLIFTONLARSONALLEN LLP

41-0746749

(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?
50 10	NONE	15750	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"/>

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

<b>a</b> Name: MARGARET SONDUCK	<b>b</b> EIN: 04-3349012
<b>c</b> Position: ENROLLED ACTUARY	
<b>d</b> Address: 700 DISTRICT AVENUE BURLINGTON, MA 01803	<b>e</b> Telephone: 617-482-3100

Explanation: DUE TO THE TRANSFER OF RESPONSIBILITIES WITHIN AON CONSULTING, INC., THE ENROLLED ACTUARY HAS CHANGED FROM MARGARET C. SONDUCK TO BRIAN CRONIN (EA # 23-08978)

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>OSRAM SYLVANIA PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>OSRAM SYLVANIA INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>04-3349012</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>NON US EQUITY INDEX FUND</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>AON HEWITT INVESTMENT CONSULTING</u>		
<b>c</b> EIN-PN <u>27-2436452-010</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>7556921</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA RUSSELL SMID</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>		
<b>c</b> EIN-PN <u>45-2966462-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1937389</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA U.S. 20+ YEAR TREASURY</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>		
<b>c</b> EIN-PN <u>45-2966462-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3859841</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SSGA LONG CREDIT BOND INDEX</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>STATE STREET GLOBAL ADVISORS</u>		
<b>c</b> EIN-PN <u>45-2966462-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>50685506</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>AGT US LARGE CAP PASSIVE EQUITY</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>AON HEWITT INVESTMENT CONSULTING</u>		
<b>c</b> EIN-PN <u>27-2436452-006</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>11271736</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)





<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>OSRAM SYLVANIA PENSION PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>OSRAM SYLVANIA INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>04-3349012</b>

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

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	200112	241501
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	1750925	304282
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	30111909	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	89379259	124959216
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	99545808	83270223
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>		
<b>(15)</b> Other.....	<b>1c(15)</b>	0	1558667

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	220988013	210333889
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	1200936	1039257
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	1200936	1039257
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	219787077	209294632

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	2156096	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	148085	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		2304181
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	4677253	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		4677253
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	32275000	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	32706619	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		-431619
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	-83265	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		1508357
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		-4322443
<b>c</b> Other income .....	<b>2c</b>		-1712437
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		1940027

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	11163291	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		11163291
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	404724	
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>	180750	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	336955	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>	72941	
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>	273811	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		1269181
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		12432472

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-10492445
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **KPMG LLP**

(2) EIN: **13-5565207**

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		5000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 593105.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>OSRAM SYLVANIA PENSION PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>OSRAM SYLVANIA INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>04-3349012</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	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): 13-5160382 90-0337987

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

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	14
--	----------	----

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
----------------	---

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A

**If the plan is a defined benefit plan, go to line 8.**

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

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

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

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

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

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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**a** Enter the percentage of plan assets held as:  
 Public Equity: 9.9 % Private Equity: \_\_\_\_\_% Investment-Grade Debt and Interest Rate Hedging Assets: 88.8 %  
 High-Yield Debt: \_\_\_\_\_% Real Assets: \_\_\_\_\_% Cash or Cash Equivalents: 1.3 % 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 \_\_\_\_\_.

**OSRAM SYLVANIA PENSION PLAN**  
**FINANCIAL STATEMENTS AND**  
**SUPPLEMENTAL SCHEDULES**  
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

**OSRAM SYLVANIA PENSION PLAN  
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*\*All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.*



KPMG LLP  
811 Main Street  
Houston, TX 77002

## Independent Auditors' Report

To the Plan Participants and Plan Administrator  
OSRAM SYLVANIA Pension Plan:

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

We have performed audits of the financial statements of OSRAM SYLVANIA Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 7 to the financial statements, is complete and accurate.

### *Opinion*

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

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

### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' 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 U.S. generally accepted accounting principles, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

### *Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 certification, 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 U.S. generally accepted accounting principles.



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 U.S. generally accepted accounting principles.

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.

*Supplemental Schedules Required by ERISA*

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

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

In our opinion:

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

*KPMG LLP*

Houston, Texas  
January 16, 2026

**OSRAM SYLVANIA PENSION PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>ASSETS</b>		
<b>CASH</b>	\$ 241,501	\$ 200,112
<b>INVESTMENTS (at Fair Value)</b>	208,229,439	219,036,976
<b>CASH DUE FROM BROKER</b>	1,558,667	-
<b>RECEIVABLES</b>		
Variation Margin Interest Receivable	138,101	1,750,925
Other Receivables	166,181	-
Total Receivables	304,282	1,750,925
Total Assets	210,333,889	220,988,013
<b>LIABILITIES</b>		
<b>CASH DUE TO BROKER</b>	-	271,232
<b>ACCRUED ADMINISTRATIVE EXPENSES</b>	434,438	218,857
<b>VARIATION MARGIN INTEREST PAYABLE</b>	604,819	710,847
Total Liabilities	1,039,257	1,200,936
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	\$ 209,294,632	\$ 219,787,077

See Accompanying Notes to Financial Statements

**OSRAM SYLVANIA PENSION PLAN  
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
<b>INVESTMENT GAIN</b>		
Net (Depreciation) Appreciation in Fair Value of Investments	\$ (5,041,406)	\$ 15,443,488
Interest and Dividends	6,981,433	6,013,278
Total Investment Gain	1,940,027	21,456,766
<b>DEDUCTIONS FROM NET ASSETS ATTRIBUTABLE TO:</b>		
<b>BENEFITS PAID TO PARTICIPANTS</b>	11,163,291	9,481,872
<b>ADMINISTRATIVE EXPENSES</b>	1,269,181	1,079,140
Total Deductions	12,432,472	10,561,012
<b>NET (DECREASE) INCREASE</b>	(10,492,445)	10,895,754
<b>NET ASSETS AVAILABLE FOR BENEFITS:</b>		
Beginning of Year	219,787,077	208,891,323
End of Year	\$ 209,294,632	\$ 219,787,077

See Accompanying Notes to Financial Statements

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 - DESCRIPTION OF THE PLAN**

The following description of the OSRAM SYLVANIA Pension Plan (the Plan) provides general information about the Plan's provisions. OSRAM SYLVANIA Inc. (the Company) is the plan sponsor. Participants should refer to the Plan document for a more complete description of the Plan's provisions, copies of which may be obtained from the Company.

**General**

The Plan is a defined benefit plan established through spinoffs from the Siemens Pension Plan and the Siemens Pension Plan for Union Employees (the Siemens Plans). Participants of the Siemens Plans who were employees of the Company as of September 30, 2011 automatically became participants in the Plan.

The Benefits Administrative Committee is responsible for the general administration of the Plan. The Investment Committee is responsible for selection and oversight of investments held by the Plan. State Street Bank & Trust is the Trustee of the Plan. Aon Hewitt is the actuary for the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan was last amended on July 1, 2018.

**Pension Benefits**

Salaried employees who were participants in the OSRAM SYLVANIA Pension Plan for Salaried Employees on September 30, 2007, and whose age and service equaled 55 (Rule of 55) were permitted to remain in the plan or elect to freeze their pension benefits. Participants who did not meet the Rule of 55 did not have an option, and their pension benefits were frozen as of September 30, 2007. The OSRAM SYLVANIA Pension Plan for Salaried Employees merged into the Siemens Pension Plan (OSI Salaried Pension Plan Formula) on September 30, 2008. Effective December 31, 2010, pension benefits were frozen for all participants in the Siemens Pension Plan (OSI Salaried Pension Plan Formula) who elected to remain in the plan beyond September 30, 2007. Salaried participants in the Siemens Pension Plan (OSI Salaried Pension Plan Formula) had their benefits calculated based on a final average pay formula; additional service is counted for early or normal retirement eligibility. All other participants, including hourly and union hourly participants, continue to have their pension benefits calculated based on their years of credited service and final average pay.

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)**

**Pension Benefits (Continued)**

The Plan generally permits early retirement at a reduced benefit, provided the participant has reached age 55 and has completed at least 15 years of credited service. In most cases, early retirement benefits are reduced by  $\frac{1}{4}$  of 1% for each month by which the participant's pension commencement date precedes either his or her 60<sup>th</sup> or 58<sup>th</sup> birthday, depending on his/her years of credited service. There is no reduction in benefits for early retirement for eligible participants with at least 15 years of credited service that are age 60 and older when payments commence.

Participants vest in their accrued pension benefits upon attaining five years of employment in which they work a minimum of 1,000 hours each, after attainment of age 21. Once vested, the participant may receive his or her accrued benefits as an annuity at the time of retirement. Certain salaried employees, who were hired before January 29, 1993, can elect to receive a portion of their pension benefits as a lump sum.

The Plan provides a lump-sum option for the payment of pension benefits for salaried and non-union hourly participants who retire on or after January 1, 2018 and meet the requirements for early retirement or normal retirement.

**Death and Disability Benefits**

If an active participant dies with more than five years of service, a death benefit equal to a 50% survivor annuity with respect to the participant's accrued pension benefit is paid to the participant's surviving spouse.

Any participant who sustains a total and permanent disability and whose credited service is 15 years or more is entitled to a disability pension.

Active participants who become totally disabled receive annual disability benefits that are equal to the normal retirement benefit they have accumulated as of the time they became disabled.

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

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

**Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the actuarial present value of accumulated benefits at the date of the financial statement. Actual results could differ from those estimates.

**Investment Valuation and Income Recognition**

Investments are recorded at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). See Note 8 for further discussion and disclosures related to fair value measurements.

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

**Payment of Benefits**

Benefits are recorded when paid.

**Administrative Expenses**

The Plan incurs administrative expenses directly related to the Plan which include, but are not limited to, Pension Benefit Guaranty Corporation (PBGC) fees, charges and disbursements of the Trustee, and fees and other expenses and charges of any actuary, legal counsel, or accountant. These expenses are reported on the statements of changes in net assets available for benefits as administrative expenses. All other administrative expenses are paid by the Company on behalf of the Plan. Expenses that are paid directly by the Company are excluded from these financial statements.

**Risks and Uncertainties**

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

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Plan contributions are funded 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.

**NOTE 3 - FUNDING POLICY**

The Company contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to participants and to satisfy the ERISA minimum funding requirements. The Plan has met the ERISA minimum funding requirements for 2024 and 2023.

**NOTE 4 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS**

Accumulated plan benefits represent the actuarial present value of estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to: (1) retired or terminated employees or their beneficiaries, (2) beneficiaries of employees who have died, and (3) present employees or their beneficiaries. For salaried participants, benefits are calculated based on employees' highest compensation over five consecutive years of credited service and, for hourly and union participants, benefits generally are calculated based on employees' highest compensation over five consecutive years out of the last ten years of credited service. The accumulated plan benefits for active employees are based on their highest compensation over five consecutive years out of the last ten years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included, to the extent they are deemed attributable to employee services rendered to the valuation date.

The Plan's actuary estimated the actuarial present value of accumulated plan benefits, which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 4 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS  
(CONTINUED)**

The significant actuarial assumptions used in the December 31, 2023 valuation were:

Mortality Basis	Pri-2012 Mortality Tables for Annuitants and Non-Annuitants Generationally Projected Using Scale MP-2021 with Collar Adjustment
Discount Rate/Expected Rate of Return	5.26%
Retirement Rates	Varying retirement ages between 50 - 70

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

The actuary estimated the accumulated plan benefits as of January 1, 2024. There were no significant changes to the Plan that would have changed the valuation had it been performed as of December 31, 2023.

The actuarial present value of accumulated plan benefits information as of December 31, 2023 and for the year then ended is as follows:

Vested Benefits:	
Participants and Beneficiaries Currently Receiving Benefits	\$ 65,220,125
Other Participants	130,560,138
Total Vested Benefits	<u>195,780,263</u>
Non-vested Benefits	1,985,526
Total Actuarial Present Value of Accumulated Plan Benefits	<u>\$ 197,765,789</u>
Actuarial Present Value of Accumulated Plan Benefits at	
Beginning of Year	\$ 185,475,944
Increase (Decrease) During the Year Attributable to:	
Interest Accumulation	10,667,374
Benefits Paid	(9,481,872)
Change in Actuarial Assumptions	11,137,814
Other Changes	(33,471)
Net Increase	<u>12,289,845</u>
Actuarial Present Value of Accumulated Plan Benefits at End of Year	<u>\$ 197,765,789</u>

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 4 – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS  
(CONTINUED)**

The benefits accumulated and other changes represent the normal operation of the Plan, and consist primarily of the increase due to ongoing benefit accruals and those items of Plan experience that are not associated with asset performance.

The change in actuarial assumptions of \$11,137,814 reflects: (1) an decrease in the discount rate from 5.90% to 5.26%; (2) the effect of an update to interest rates for determining lump-sum payments under Internal Revenue Code (Code) section 417(e)(3).

**NOTE 5 - PLAN TERMINATION**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination, the net assets of the Plan will be allocated for payment to the participants in an order of priority as prescribed by ERISA and its related regulations and the Plan document.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated plan benefits and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC, as well as the priority of those benefits. Some benefits may be fully or partially provided for by the then-existing net assets of the Plan and the PBGC guarantee, while other benefits may not be provided for at all.

**NOTE 6 - TAX STATUS**

The Plan has received a determination letter from the Internal Revenue Service (IRS), dated March 11, 2014, stating that the Plan is qualified under Section 401(a) of the Code and, therefore, the related trust is exempt from taxation. Subsequent to the receipt of the determination letter, the Plan has been amended. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. Plan management has analyzed the tax positions taken by the Plan, and has concluded that there are no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 7 – INFORMATION CERTIFIED BY TRUSTEE**

Certain investment information for the Plan disclosed in the accompanying financial statements and ERISA required supplemental schedules, including investments, cash due to and from broker, variation margin interest receivable and variation margin interest payable held at December 31, 2024 and 2023, and net (depreciation) appreciation in fair value of investments, interest and dividends for the years ended December 31, 2024 and 2023, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by the Trustee of the Plan.

**NOTE 8 - FAIR VALUE MEASUREMENTS**

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

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

*Level 2* – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

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

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

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

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

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 8 - FAIR VALUE MEASUREMENTS (CONTINUED)**

Following is a description of the valuation methodologies used for assets measured at fair value at December 31, 2024 and 2023.

*Common Collective Trusts and Collective Investment Trusts:* Valued at the net asset value (NAV) of units of the bank collective trust. NAV is a readily determinable fair value and is the basis for current transactions. Investment are redeemable daily. If the Plan initiates a full redemption of the collective trust, the issuer reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

*Mutual Fund:* Valued at the daily closing price as reported by the fund. The mutual fund held by the Plan is an open-end mutual fund that is registered with the Securities and Exchange Commission. This fund is required to publish its daily NAV and to transact at that price. The mutual fund held by the Plan is deemed to be actively traded.

*Futures:* Traded in active markets on national and international securities exchanges are valued at closing prices on the last business day of each period presented. Securities traded in markets that are not considered active are valued based on quoted market prices, broker or dealer quotations, or alternative pricing sources with reasonable levels of price transparency. Securities that trade infrequently and therefore have little or no price transparency are valued using the investment manager's best estimates.

The methods described above may produce a fair value calculation that may not be indicative of 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 and 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 fair value as of December 31:

	2024			Total
	Level 1	Level 2	(b) Level 3	
Assets:				
Mutual Fund	\$ 83,270,223	\$ -	\$ -	\$ 83,270,223
Common Collective Trusts and Collective Investment Trusts	124,959,216	-	-	124,959,216
Futures Contracts <sup>(a)</sup>	138,101	-	-	138,101
Liabilities				
Futures Contracts <sup>(a)</sup>	(604,819)	-	-	(604,819)
Total Assets and Liabilities at Fair Value	<u>\$ 207,762,721</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,762,721</u>

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 8 - FAIR VALUE MEASUREMENTS (CONTINUED)**

	2023			Total
	Level 1	Level 2	(b) Level 3	
<b>Assets:</b>				
Mutual Fund	\$ 99,545,808	\$ -	\$ -	\$ 99,545,808
Common Collective Trusts and Collective Investment Trusts	119,491,168	-	-	119,491,168
Futures Contracts <sup>(a)</sup>	1,750,925	-	-	1,750,925
<b>Liabilities</b>				
Futures Contracts <sup>(a)</sup>	(710,847)	-	-	(710,847)
Total Assets and Liabilities at Fair Value	<u>\$ 220,077,054</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,077,054</u>

(a) This category includes futures contracts held by the Plan, and the value represents appreciation (depreciation) on the investments during the year. See Note 9 for further discussion on futures contracts.

(b) There were no transfers in or out of Level 3 investments during the year.

**NOTE 9 - DERIVATIVES**

In the normal course of operations, the Plan's assets and liabilities may include derivative financial instruments (swaps, forwards, futures, and options). These derivatives may involve, in varying degrees, elements of credit and market risks in excess of more traditional investment holdings, such as equity and debt instruments. The contract or notional amounts disclosed in this note and the amounts of realized and unrealized gains and losses on derivative instruments during the period presented below provide a measure of the Plan's involvement in such instruments, but are not indicative of potential loss. The intent is to use derivative financial instruments as investments to gain exposure to certain markets and as economic hedges to manage interest rate and equity price risks associated with the Plan's investments and obligations. The Plan's fiduciaries do not anticipate any material adverse effect on the Plan's financial position resulting from its involvement in these instruments.

The following tables present the effect of realized gains (losses) and changes in unrealized gains (losses) with respect to these derivative instruments, by type of derivative at December 31, 2024 and 2023:

	2024	2023
<b>Interest Rate Derivatives:</b>		
Futures Contracts	<u>\$ (2,808,628)</u>	<u>\$ (986,334)</u>

The gains are reported within net (depreciation) appreciation in the fair value of investments in the statements of changes in net assets available for benefits.

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 9 – DERIVATIVES (CONTINUED)**

**Futures Contracts**

On behalf of the Plan, investment managers enter into various futures contracts as cost-effective ways to manage the overall asset allocation of the investment portfolio and to implement and manage duration and yield curve strategy in the fixed income portfolio. These contracts, which are considered derivatives under ASC 815, *Derivatives and Hedging*, are agreements between two parties to buy or sell a security or financial interest at a set price on a future date and are standardized and exchange traded. Upon entering into such a contract on behalf of the Plan, the investment manager is required to pledge to the broker an amount of cash or securities equal to the minimum initial margin requirements of the exchange on which the contract is traded. Pursuant to the contract, the investment manager agrees to receive from or pay to the broker a variation margin related to the daily fluctuation in the value of the contract. Such receipts or payments are known as variation margin and are recorded on a daily basis as a realized gain or loss equal to the difference in the value of the contract between daily closing prices.

Counterparty credit risk associated with the Plan's derivatives is the risk that a derivative counterparty will not perform in accordance with the terms of the applicable derivative contract. With futures and options on futures, there is minimal counterparty credit risk to the Plan, because those contracts are exchange traded and settled on a daily basis and the exchange's clearinghouse, as a counterparty to all exchange-traded futures, guarantees the futures against default.

The following tables present open futures contracts at December 31, 2024 and 2023. The fair values presented in these tables are only the current day's variation receivable/payable, as is reported in the statements of net assets available for benefits. The variation margin is presented in the statements of net assets available for benefits as variation margin interest receivable or derivatives securities liability, as applicable.

<u>Type of Contract</u>	2024			
	<u>Number of Contracts</u>	<u>Expiration</u>	<u>Notional</u>	<u>Fair Value</u>
Derivative Assets:				
US Ultra Bond Future	-22	March 2025	\$ (2,615,938)	\$ 138,101
Derivative Liabilities:				
10-year U.S. Treasury Note Future	103	March 2025	11,201,250	(123,393)
U.S. Long Bond Future	102	March 2025	11,612,063	(223,002)
2-year U.S. Treasury Note Future	21	March 2025	4,317,797	(3,712)
10-year U.S. Ultra Future	133	March 2025	14,804,563	(189,900)
5-year U.S. Treasury Note Future	86	March 2025	9,142,203	(64,812)
Total Derivative Liability			<u>51,077,876</u>	<u>(604,819)</u>
Total			<u>\$ 48,461,938</u>	<u>\$ (466,718)</u>

**OSRAM SYLVANIA PENSION PLAN  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2024 AND 2023**

**NOTE 9 – DERIVATIVES (CONTINUED)**

<u>Type of Contract</u>	2023			
	Number of Contracts	Expiration	Notional	Fair Value
Derivative Assets:				
Interest Rate on Contracts (Longs):				
10-year U.S. Treasury Note Future	87	March 2024	\$ 9,821,484	\$ 357,515
U.S. Long Bond Future	48	March 2024	5,997,000	462,422
2-year U.S. Treasury Note Future	11	March 2024	2,265,055	24,836
10-year U.S. Ultra Future	133	March 2024	15,696,078	757,907
5-year U.S. Treasury Note Future	55	March 2024	<u>5,982,539</u>	<u>148,245</u>
Total Derivative Assets			39,762,156	1,750,925
Derivative Liabilities:				
US Ultra Bond Future	-55	March 2024	<u>(7,347,656)</u>	<u>(710,847)</u>
Total			<u>\$ 32,414,500</u>	<u>\$ 1,040,078</u>

**NOTE 10 - PARTY-IN-INTEREST TRANSACTIONS**

Certain Plan assets are invested in funds managed by State Street Bank & Trust, the current Trustee of the Plan. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

**NOTE 11 - SUBSEQUENT EVENTS**

Management evaluated subsequent events for the Plan through January 16, 2026, the date the financial statements were available to be issued, and has determined that there were no material events that would require disclosure in the Plan's financial statements through this date.

**OSRAM SYLVANIA PENSION PLAN**  
**EIN #04-3349012 PLAN #001**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
	<b><u>Common Collective Trusts and Collective Investment Trusts</u></b>			
	Aon	Non U.S. Equity Index	\$ 5,826,462	\$ 7,556,921
*	SSGA	Russell SMID	924,477	1,937,389
	Aon	Large Cap Equity Index	6,507,114	11,271,736
*	SSBT	Short Term Investment Fund	49,647,823	49,647,823
*	SSGA	U.S. 20+ Year Treasury	5,256,885	3,859,841
*	SSGA	Long Credit Bond Index	45,251,822	<u>50,685,506</u>
	Total Common/Collective Trusts			124,959,216
	<b><u>Mutual Fund</u></b>			
	PIMCO	Long Term Credit Bond Fund	105,814,627	83,270,223
	<b><u>Future Contract Values</u></b>			
	U.S. Treasury	Ultra Bond Future		<u>138,101</u>
	Total Futures Assets			138,101
	U.S. Treasury	10-year Note Future		(123,393)
	U.S. Treasury	Long Bond Future		(223,002)
	U.S. Treasury	2-year Note Future		(3,712)
	U.S. Treasury	10-year Ultra Future		(189,900)
	U.S. Treasury	5-year Note Future		<u>(64,812)</u>
	Total Futures Liabilities			<u>(604,819)</u>
				<u>\$ 207,762,721</u>

\* Indicates party-in-interest

Certified as complete and accurate by State Street Bank & Trust, the Trustee.

**OSRAM SYLVANIA PENSION PLAN**  
**EIN #04-3349012 PLAN #001**  
**SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS**  
**YEAR ENDED DECEMBER 31, 2024**

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
<i>Category (iii) - Series of transactions in excess of 5% of Plan assets</i>						
* State Street Bank + Trust Co	Short Term Investment Fund	\$ 42,704,020	\$ -	\$ 42,704,020	\$ 42,704,020	\$ -
* State Street Bank + Trust Co	Short Term Investment Fund	-	23,168,106	23,168,106	23,168,106	-
Pimco	Long Term Credit Bond Fund	4,677,253	-	4,677,253	4,677,253	-
Pimco	Long Term Credit Bond Fund	-	16,000,000	20,180,217	16,000,000	(4,180,217)

*There were no category (i) (ii) or (iv) reportable transactions for the year ended December 31, 2024.*

*Columns (e) and (f) are not applicable.*

\* *Indicates party-in-interest*

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Schedule SB, line 26a – Schedule of Active Participant Data  
 as of January 1, 2024

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39					1					
40-44			1		4	3				
45-49					6	9	7	2		
50-54			4	1	6	18	19	11		
55-59			2	1	6	11	19	11	21 \$79,937	1
60-64			3	1	1	7	13	8	13	10
65-69			1		3	5		1	3	4
70+										1

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Schedule SB Attachment (Form 5500) —2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

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

<b>Interest Rates for Minimum Funding Purposes</b>	Based on segment rates with no lookback (as of January 2024), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.96%
3rd Segment Rate	5.59%
<b>Interest Rates for Maximum Tax Purposes</b>	Based on segment rates with no lookback (as of January 2024), without regard to interest rate stabilization
1st Segment Rate	4.37%
2nd Segment Rate	4.96%
3rd Segment Rate	4.95%
<b>Salary Increases</b>	
Minimum Funding Target Normal Cost	3.00%
Maximum Tax Expected Benefit Increase	3.00%
<b>Cash Balance Interest Crediting Rate</b>	4.50%
<b>Optional Payment Form Election Percentage</b>	
Active Participants Eligible for Lump Sum at Retirement	40% elect a lump sum, 30% elect a single life annuity and 30% elect a 100% joint and survivor annuity
Other Active Participants	50% elect a single life annuity and 50% elect a 100% joint and survivor annuity
Terminated Vested Participants	100% elect a single life annuity
<b>Optional Payment Form Conversion Interest Rate</b>	Same as funding interest rates above for lump sums
<b>Optional Payment Form Conversion Mortality</b>	Current IRC section 417(e) table for lump sums
<b>Retirement Age</b>	
Active Participants	See Tables 1
Terminated Vested Participants	Age 62
<b>Mortality Rates</b>	
Healthy and Disabled	2024 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(b)

Schedule SB Attachment (Form 5500) —2024 Plan Year  
OSRAM SYLVANIA Pension Plan  
EIN: 43349012 PN: 001

<b>Withdrawal Rates</b>	See Tables 2 – 3
<b>Disability Rates</b>	None
<b>Decrement Timing</b>	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
<b>Surviving Spouse Benefit</b>	It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.
<b>Valuation Compensation</b>	2022 Pensionable earnings rolled forward one year with the salary increase assumption
<b>Benefit and Compensation Limits</b>	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$275,000 and the IRC section 401(a)(17) compensation limit of \$345,000.
<b>Valuation of Plan Assets</b>	Fair market value
<b>Trust Expenses Included in Target Normal Cost</b>	\$1,100,000. Based on prior year's administrative expense
<b>Actuarial Method</b>	Standard unit credit cost method
<b>Valuation Date</b>	January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Table 1

**Retirement Rates – All Participants**

Age	Rate
50	5.00%
51	5.00%
52	5.00%
53	5.00%
54	5.00%
55	14.00%
56	14.00%
57	14.00%
58	14.00%
59	14.00%
60	14.00%
61	20.00%
62	20.00%
63	20.00%
64	25.00%
65	50.00%
66	33.00%
67	33.00%
68	33.00%
69	33.00%
70+	100.00%

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Table 2

**Withdrawal Rates – Hourly and Union Participants**

Age	Years of Service			
	0-1	2-3	4	5+
20	25.00%	20.00%	15.00%	15.00%
21	25.00%	20.00%	15.00%	15.00%
22	25.00%	20.00%	15.00%	15.00%
23	25.00%	20.00%	15.00%	15.00%
24	25.00%	20.00%	15.00%	15.00%
25	25.00%	20.00%	15.00%	15.00%
26	25.00%	20.00%	15.00%	15.00%
27	25.00%	20.00%	15.00%	15.00%
28	25.00%	20.00%	15.00%	15.00%
29	25.00%	20.00%	15.00%	15.00%
30	25.00%	20.00%	15.00%	15.00%
31	25.00%	20.00%	15.00%	15.00%
32	25.00%	20.00%	15.00%	15.00%
33	25.00%	20.00%	15.00%	15.00%
34	25.00%	20.00%	15.00%	15.00%
35	25.00%	20.00%	15.00%	14.20%
36	25.00%	20.00%	15.00%	12.80%
37	25.00%	20.00%	15.00%	11.80%
38	25.00%	20.00%	15.00%	10.80%
39	25.00%	20.00%	15.00%	9.90%

Schedule SB Attachment (Form 5500) — 2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Table 2 (continued)

**Withdrawal Rates — Hourly and Union Participants**

Age	Years of Service			
	0-1	2-3	4	5+
40	25.00%	20.00%	15.00%	9.90%
41	25.00%	20.00%	15.00%	9.30%
42	25.00%	20.00%	15.00%	9.00%
43	25.00%	20.00%	15.00%	9.00%
44	25.00%	20.00%	15.00%	9.00%
45	25.00%	20.00%	15.00%	8.80%
46	25.00%	20.00%	15.00%	8.80%
47	25.00%	20.00%	15.00%	8.80%
48	25.00%	20.00%	15.00%	8.50%
49	25.00%	20.00%	15.00%	8.50%
50	25.00%	20.00%	15.00%	8.50%
51	25.00%	20.00%	15.00%	8.20%
52	25.00%	20.00%	15.00%	8.20%
53	25.00%	20.00%	15.00%	8.20%
54	25.00%	20.00%	15.00%	7.90%
55	25.00%	20.00%	15.00%	7.90%
56	25.00%	20.00%	15.00%	7.90%
57	25.00%	20.00%	15.00%	7.60%
58	25.00%	20.00%	15.00%	7.60%
59+	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Table 3

**Withdrawal Rates – Salaried Participants**

Age	Years of Service				
	0	1	2	3	4+
20	13.00%	12.00%	11.00%	10.00%	14.40%
21	13.00%	12.00%	11.00%	10.00%	14.40%
22	13.00%	12.00%	11.00%	10.00%	14.40%
23	13.00%	12.00%	11.00%	10.00%	14.40%
24	13.00%	12.00%	11.00%	10.00%	14.40%
25	13.00%	12.00%	11.00%	10.00%	14.40%
26	13.00%	12.00%	11.00%	10.00%	14.40%
27	13.00%	12.00%	11.00%	10.00%	14.40%
28	13.00%	12.00%	11.00%	10.00%	14.40%
29	13.00%	12.00%	11.00%	10.00%	14.40%
30	13.00%	12.00%	11.00%	10.00%	9.36%
31	13.00%	12.00%	11.00%	10.00%	9.36%
32	13.00%	12.00%	11.00%	10.00%	9.36%
33	13.00%	12.00%	11.00%	10.00%	9.36%
34	13.00%	12.00%	11.00%	10.00%	9.36%
35	13.00%	12.00%	11.00%	10.00%	7.20%
36	13.00%	12.00%	11.00%	10.00%	7.20%
37	13.00%	12.00%	11.00%	10.00%	7.20%
38	13.00%	12.00%	11.00%	10.00%	7.20%
39	13.00%	12.00%	11.00%	10.00%	7.20%

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Table 3 (continued)

**Withdrawal Rates — Salaried Participants**

Age	Years of Service				
	0	1	2	3	4+
40	13.00%	12.00%	11.00%	10.00%	7.20%
41	13.00%	12.00%	11.00%	10.00%	7.20%
42	13.00%	12.00%	11.00%	10.00%	7.20%
43	13.00%	12.00%	11.00%	10.00%	6.96%
44	13.00%	12.00%	11.00%	10.00%	6.72%
45	13.00%	12.00%	11.00%	10.00%	6.48%
46	13.00%	12.00%	11.00%	10.00%	6.24%
47	13.00%	12.00%	11.00%	10.00%	6.00%
48	13.00%	12.00%	11.00%	10.00%	5.76%
49	13.00%	12.00%	11.00%	10.00%	5.52%
50	13.00%	12.00%	11.00%	10.00%	5.28%
51	13.00%	12.00%	11.00%	10.00%	5.04%
52	13.00%	12.00%	11.00%	10.00%	4.80%
53	13.00%	12.00%	11.00%	10.00%	4.48%
54	13.00%	12.00%	11.00%	10.00%	4.08%
55	13.00%	12.00%	11.00%	10.00%	3.76%
56	13.00%	12.00%	11.00%	10.00%	3.36%
57	13.00%	12.00%	11.00%	10.00%	2.88%
58	13.00%	12.00%	11.00%	10.00%	2.48%
59+	0.00%	0.00%	0.00%	0.00%	0.00%

**Schedule H, Line 4j  
Schedule of Reportable Transactions**

**See the Supplemental Schedule, page 18, in the attached Financial Statement**

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

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

▶ **Round off amounts to nearest dollar.**

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

<b>A</b> Name of plan OSRAM SYLVANIA PENSION PLAN		<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OSRAM SYLVANIA, INC.		<b>D</b> Employer Identification Number (EIN) 04-3349012	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

<b>Part I Basic Information</b>			
<b>1</b>	Enter the valuation date:	Month <u>01</u> Day <u>01</u> Year <u>2024</u>	
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	220,005,934
	<b>b</b> Actuarial value .....	<b>2b</b>	220,005,934
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	620	65,318,236
	<b>b</b> For terminated vested participants .....	1,853	99,284,486
	<b>c</b> For active participants .....	238	29,965,365
	<b>d</b> Total .....	2,711	194,568,087
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.20%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	545,494
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	1,100,000
	<b>c</b> Target normal cost .....	<b>6c</b>	1,645,494

**Statement by Enrolled Actuary**

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

<b>SIGN HERE</b>	<u>Brian Cronin B.C.</u>	<u>10/02/2025</u>
	Signature of actuary	Date
	<u>Brian Cronin</u>	<u>2308978</u>
	Type or print name of actuary	Most recent enrollment number
	<u>AON CONSULTING, INC.</u>	<u>781-203-0224</u>
	Firm name	Telephone number (including area code)
	<u>700 DISTRICT AVE BURLINGTON MA 01803</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

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2024  
v. 240311**

<b>Part II</b>	<b>Beginning of Year Carryover and Prefunding Balances</b>	
	(a) Carryover balance	(b) Prefunding balance
<b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	52,981,774
<b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	5,301,772
<b>9</b> Amount remaining (line 7 minus line 8) .....	0	47,680,002
<b>10</b> Interest on line 9 using prior year's actual return of <u>10.52%</u> .....	0	5,015,936
<b>11</b> Prior year's excess contributions to be added to prefunding balance:		
<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.30%</u> .....		0
<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b> Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	52,695,938

<b>Part III</b>	<b>Funding Percentages</b>	
<b>14</b> Funding target attainment percentage .....	<b>14</b>	85.09%
<b>15</b> Adjusted funding target attainment percentage .....	<b>15</b>	111.89%
<b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	80.00%
<b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV</b>	<b>Contributions and Liquidity Shortfalls</b>					
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:						
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

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

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

**21** Discount rate:

<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	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** 59

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

**Part VI Miscellaneous Items**

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

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

**26** Demographic and benefit information

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

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

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

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

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

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

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

<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	1,645,494
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	0

**32** Amortization installments:

	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	29,305,640	2,869,745
<b>b</b> Waiver amortization installment .....	0	0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount ..... **33**

<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	4,515,239
---	-----------	-----------

	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	4,515,239	4,515,239

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

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

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

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) ..... **39** 0

**40** Unpaid minimum required contributions for all years ..... **40** 0

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

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

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100 percent retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
50.5	5.00%	1.0000	2.53
51.5	5.00%	0.9500	2.45
52.5	5.00%	0.9025	2.37
53.5	5.00%	0.8574	2.29
54.5	5.00%	0.8145	2.22
55.5	14.00%	0.7738	6.01
56.5	14.00%	0.6655	5.26
57.5	14.00%	0.5723	4.61
58.5	14.00%	0.4922	4.03
59.5	14.00%	0.4233	3.53
60.5	14.00%	0.3640	3.08
61.5	20.00%	0.3130	3.85
62.5	20.00%	0.2504	3.13
63.5	20.00%	0.2003	2.54
64.5	25.00%	0.1603	2.58
65.5	50.00%	0.1202	3.94
66.5	33.00%	0.0601	1.32
67.5	33.00%	0.0403	0.90
68.5	33.00%	0.0270	0.61
69.5	33.00%	0.0181	0.41
70	100.00%	0.0121	0.85
		Weighted Average	58.51

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
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Schedule SB, Part V — Statement of Actuarial  
 Assumptions/Methods

<b>Interest Rates for Minimum Funding Purposes</b>	Based on segment rates with no lookback (as of January 2024), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA
1st Segment Rate	4.75%
2nd Segment Rate	4.96%
3rd Segment Rate	5.59%
<b>Interest Rates for Maximum Tax Purposes</b>	Based on segment rates with no lookback (as of January 2024), without regard to interest rate stabilization
1st Segment Rate	4.37%
2nd Segment Rate	4.96%
3rd Segment Rate	4.95%
<b>Salary Increases</b>	
Minimum Funding Target Normal Cost	3.00%
Maximum Tax Expected Benefit Increase	3.00%
<b>Cash Balance Interest Crediting Rate</b>	4.50%
<b>Optional Payment Form Election Percentage</b>	
Active Participants Eligible for Lump Sum at Retirement	40% elect a lump sum, 30% elect a single life annuity and 30% elect a 100% joint and survivor annuity
Other Active Participants	50% elect a single life annuity and 50% elect a 100% joint and survivor annuity
Terminated Vested Participants	100% elect a single life annuity
<b>Optional Payment Form Conversion Interest Rate</b>	Same as funding interest rates above for lump sums
<b>Optional Payment Form Conversion Mortality</b>	Current IRC section 417(e) table for lump sums
<b>Retirement Age</b>	
Active Participants	See Tables 1
Terminated Vested Participants	Age 62
<b>Mortality Rates</b>	
Healthy and Disabled	2024 generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(b)

Schedule SB Attachment (Form 5500) —2024 Plan Year  
OSRAM SYLVANIA Pension Plan  
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<b>Withdrawal Rates</b>	See Tables 2 – 3
<b>Disability Rates</b>	None
<b>Decrement Timing</b>	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
<b>Surviving Spouse Benefit</b>	It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.
<b>Valuation Compensation</b>	2022 Pensionable earnings rolled forward one year with the salary increase assumption
<b>Benefit and Compensation Limits</b>	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$275,000 and the IRC section 401(a)(17) compensation limit of \$345,000.
<b>Valuation of Plan Assets</b>	Fair market value
<b>Trust Expenses Included in Target Normal Cost</b>	\$1,100,000. Based on prior year's administrative expense
<b>Actuarial Method</b>	Standard unit credit cost method
<b>Valuation Date</b>	January 1, 2024

Schedule SB Attachment (Form 5500) –2024 Plan Year  
OSRAM SYLVANIA Pension Plan  
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Table 1

**Retirement Rates – All Participants**

<b>Age</b>	<b>Rate</b>
50	5.00%
51	5.00%
52	5.00%
53	5.00%
54	5.00%
55	14.00%
56	14.00%
57	14.00%
58	14.00%
59	14.00%
60	14.00%
61	20.00%
62	20.00%
63	20.00%
64	25.00%
65	50.00%
66	33.00%
67	33.00%
68	33.00%
69	33.00%
70+	100.00%

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
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Table 2

**Withdrawal Rates – Hourly and Union Participants**

Age	Years of Service			
	0-1	2-3	4	5+
20	25.00%	20.00%	15.00%	15.00%
21	25.00%	20.00%	15.00%	15.00%
22	25.00%	20.00%	15.00%	15.00%
23	25.00%	20.00%	15.00%	15.00%
24	25.00%	20.00%	15.00%	15.00%
25	25.00%	20.00%	15.00%	15.00%
26	25.00%	20.00%	15.00%	15.00%
27	25.00%	20.00%	15.00%	15.00%
28	25.00%	20.00%	15.00%	15.00%
29	25.00%	20.00%	15.00%	15.00%
30	25.00%	20.00%	15.00%	15.00%
31	25.00%	20.00%	15.00%	15.00%
32	25.00%	20.00%	15.00%	15.00%
33	25.00%	20.00%	15.00%	15.00%
34	25.00%	20.00%	15.00%	15.00%
35	25.00%	20.00%	15.00%	14.20%
36	25.00%	20.00%	15.00%	12.80%
37	25.00%	20.00%	15.00%	11.80%
38	25.00%	20.00%	15.00%	10.80%
39	25.00%	20.00%	15.00%	9.90%

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Table 2 (continued)

**Withdrawal Rates — Hourly and Union Participants**

Age	Years of Service			
	0-1	2-3	4	5+
40	25.00%	20.00%	15.00%	9.90%
41	25.00%	20.00%	15.00%	9.30%
42	25.00%	20.00%	15.00%	9.00%
43	25.00%	20.00%	15.00%	9.00%
44	25.00%	20.00%	15.00%	9.00%
45	25.00%	20.00%	15.00%	8.80%
46	25.00%	20.00%	15.00%	8.80%
47	25.00%	20.00%	15.00%	8.80%
48	25.00%	20.00%	15.00%	8.50%
49	25.00%	20.00%	15.00%	8.50%
50	25.00%	20.00%	15.00%	8.50%
51	25.00%	20.00%	15.00%	8.20%
52	25.00%	20.00%	15.00%	8.20%
53	25.00%	20.00%	15.00%	8.20%
54	25.00%	20.00%	15.00%	7.90%
55	25.00%	20.00%	15.00%	7.90%
56	25.00%	20.00%	15.00%	7.90%
57	25.00%	20.00%	15.00%	7.60%
58	25.00%	20.00%	15.00%	7.60%
59+	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
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Table 3

**Withdrawal Rates – Salaried Participants**

Age	Years of Service				
	0	1	2	3	4+
20	13.00%	12.00%	11.00%	10.00%	14.40%
21	13.00%	12.00%	11.00%	10.00%	14.40%
22	13.00%	12.00%	11.00%	10.00%	14.40%
23	13.00%	12.00%	11.00%	10.00%	14.40%
24	13.00%	12.00%	11.00%	10.00%	14.40%
25	13.00%	12.00%	11.00%	10.00%	14.40%
26	13.00%	12.00%	11.00%	10.00%	14.40%
27	13.00%	12.00%	11.00%	10.00%	14.40%
28	13.00%	12.00%	11.00%	10.00%	14.40%
29	13.00%	12.00%	11.00%	10.00%	14.40%
30	13.00%	12.00%	11.00%	10.00%	9.36%
31	13.00%	12.00%	11.00%	10.00%	9.36%
32	13.00%	12.00%	11.00%	10.00%	9.36%
33	13.00%	12.00%	11.00%	10.00%	9.36%
34	13.00%	12.00%	11.00%	10.00%	9.36%
35	13.00%	12.00%	11.00%	10.00%	7.20%
36	13.00%	12.00%	11.00%	10.00%	7.20%
37	13.00%	12.00%	11.00%	10.00%	7.20%
38	13.00%	12.00%	11.00%	10.00%	7.20%
39	13.00%	12.00%	11.00%	10.00%	7.20%

Schedule SB Attachment (Form 5500) —2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
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Table 3 (continued)

**Withdrawal Rates — Salaried Participants**

Age	Years of Service				
	0	1	2	3	4+
40	13.00%	12.00%	11.00%	10.00%	7.20%
41	13.00%	12.00%	11.00%	10.00%	7.20%
42	13.00%	12.00%	11.00%	10.00%	7.20%
43	13.00%	12.00%	11.00%	10.00%	6.96%
44	13.00%	12.00%	11.00%	10.00%	6.72%
45	13.00%	12.00%	11.00%	10.00%	6.48%
46	13.00%	12.00%	11.00%	10.00%	6.24%
47	13.00%	12.00%	11.00%	10.00%	6.00%
48	13.00%	12.00%	11.00%	10.00%	5.76%
49	13.00%	12.00%	11.00%	10.00%	5.52%
50	13.00%	12.00%	11.00%	10.00%	5.28%
51	13.00%	12.00%	11.00%	10.00%	5.04%
52	13.00%	12.00%	11.00%	10.00%	4.80%
53	13.00%	12.00%	11.00%	10.00%	4.48%
54	13.00%	12.00%	11.00%	10.00%	4.08%
55	13.00%	12.00%	11.00%	10.00%	3.76%
56	13.00%	12.00%	11.00%	10.00%	3.36%
57	13.00%	12.00%	11.00%	10.00%	2.88%
58	13.00%	12.00%	11.00%	10.00%	2.48%
59+	0.00%	0.00%	0.00%	0.00%	0.00%

# Schedule SB Attachment (Form 5500) —2024 Plan Year

## OSRAM SYLVANIA Pension Plan

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### Schedule SB, Part V — Summary of Plan Provisions

The OSRAM Salaried, Hourly and Union employees were spun off from the Siemens Pension Plan (SPP) and the Siemens Pension Plan for Union Employees (SPPU) as of October 1, 2011. The spinoff groups merged to form the OSRAM Sylvania Pension Plan. The provisions applicable to each group follow. Effective April 1, 2016, LEDVANCE LLC employees as of July 1, 2016 were spun off from this plan into a new pension plan.

#### OSRAM Salaried

**Effective Date**

Originally effective January 29, 1993. Amended and restated January 1, 2013. Most recently amended effective as of July 1, 2018 (Seventh Amendment). Effective January 1, 2011, all benefits accrued under the plan were frozen for legacy OSRAM salaried participants.

**Eligibility**

Participation retroactive to date of hire (or beginning of plan year) upon completion of 1,000 hours of service in the 12 month period (or plan year) following date of hire before becoming eligible. Certain participants in GTE pension plans were transferred to the plan effective January 29, 1993. Certain participants in Motorola pension plan were transferred to the plan effective March 1, 2000.

The plan was closed to new entrants January 1, 2007. For participants whose age + service was less than 55 (Rule of 55) on October 1, 2007, benefits were frozen as of October 1, 2007. Participants who met the Rule of 55 were given the choice of remaining in the current plan or freezing benefits as of October 1, 2007. Participants whose benefits were frozen receive additional defined contribution plan benefits.

Effective July 1, 2018, participants who transfer employment directly to OSRAM CONTINENTAL USA, Inc. will continue to receive Accredited Service for eligibility purposes under the plan while they are employed with OSRAM CONTINENTAL USA, Inc.

**Normal Retirement**

**Eligibility**

Age 65 with five years of vesting service or fifth anniversary of participation, if earlier.

**Benefit**

The annual pension is 1.15% of average annual compensation plus an additional 0.3% of such average annual compensation in excess of the average maximum earnings subject to FICA tax for a person attaining age 65 in the year the member retires, such total multiplied by

# Schedule SB Attachment (Form 5500) — 2024 Plan Year

## OSRAM SYLVANIA Pension Plan

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years of accredited service. This benefit shall not be less than the greater of:

- (1) 1.35% of average annual compensation multiplied by years of accredited service; and
- (2) A dollar amount (from \$105 to \$3,300 based on service).

Former Motorola-LZ participants receive the greater of the accredited service pension above or their prior formula reflecting accredited service as of March 1, 2000 plus the ongoing formula above reflecting future accredited service.

### **Early Retirement**

#### Eligibility

Age 55 with 15 years of accredited service. (For former GTE employees, 15 years of accredited service, provided that the sum of accredited service and age is at least 76 years.)

#### Benefit

The annual pension is the accrued benefit payable at age 65 but reduced 3% per year if payments commence before age 60 (the reduction starts at age 58 if the participant has 20 years of accredited service); there is no reduction if the commencement date is between ages 60 and 65.

For former Motorola-LZ participants, Motorola Pension Plan early retirement provisions will be applied to that part of the normal retirement benefit that is determined by their prior formula, if any.

For former GTE employees, for a benefit that commences prior to age 55, that part of the benefit payable at age 65 with pre-January 29, 1993 service is reduced by 3% per year for each year before age 55. For former GTE employees who are age 55 with 15 years of accredited service, that part of the benefit payable at age 65 with pre-January 1993 service shall be reduced by Table 2 — Early Commencement Factors.

### **Disability**

#### Eligibility

Fifteen years of accredited service.

#### Benefit

The accrued benefit is payable upon 90 days notice without reduction for early commencement (using Table II(b) — Disability Joint and Survivor Factors).

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**Termination**

Eligibility	Five years of vesting service.
Benefit	The annual pension is accrued benefit payable at age 65 or reduced actuarially (using Table 2 — Early Commencement Factors) if payments commence after age 55 but before age 65.

**Death Benefits**

Before Retirement	If the member dies after he has a vested right, the spouse receives a pension for life equal to ½ of the joint and 50% survivor benefit that would have been payable at member's normal retirement date if the member had terminated employment on the date of his death. The spouse's pension is payable at the member's normal retirement date or in an actuarially reduced (using Table 2 — Early Commencement Factors) amount any time after member's eligibility for early retirement. There is no reduction for early commencement of spouse's pension if the member died in the service of the company with five years of vesting service.
After Retirement	The normal form of payment is a life annuity. If the member has a spouse, this normal form is automatically converted to a joint and 50% survivor option unless such conversion is waived.

**Definitions**

Average Annual Compensation	Highest average compensation in any 60 consecutive months.
Compensation	All remuneration (including all regular pay, commissions, overtime pay, bonus awards and Section 132(f)(6), 125 and 401(k) deferrals).
Actuarial Equivalence	Applicable factors specified under the plan's tables (Early Commencement Factors, Factors for Small Pensions, Disability Joint and Survivor Option Factors, Certain and Life Option Factors, and Joint and Survivor Option Factors). If appropriate factors not specified, then a 7% interest rate and the TPF&C Forecast Mortality table for 100% males set back two years is used.
Forms of Payment	Single life annuity and optional joint and survivor annuity (33⅓%, 50%, 75%, or 100%).  For Motorola-LZ participants, a 10-year certain and life option is also available.

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Former GTE employees may elect to receive their pre-January 29, 1993 benefit as a lump sum.

Effective January 1, 2018, participants who retire from active status may elect to receive their entire benefit as a lump sum.

Payment of Small Amounts

Non-elective lump sum payment if the present value does not exceed \$1,000.

Plan Year

Calendar year.

Accredited Service

One year credited for 2,080 hours (or minimum standard hours worked according to employer policy). Partial years credited based on the ratio of hours of service to 2,080 (or minimum standard hours, if applicable).

Vesting Service

One year credited for 1,000 hours of service. Partial years credited based on the ratio of hours of service to 2,080 (or minimum standard hours).

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## OSRAM SYLVANIA Pension Plan

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### OSRAM Hourly

#### Effective Date

Originally effective January 29, 1993. Amended and restated January 1, 2013. Most recently amended effective as of July 1, 2018 (Seventh Amendment).

#### Eligibility

Immediate. Some employees may need to complete 1,000 hours of service in the 12 months (or any successive 12 month period) following their date of hire. Certain participants in the GTE pension plans were transferred to the plan effective January 29, 1993. The plan was closed to new entrants April 1, 2007.

Effective July 1, 2018, participants who transfer employment directly to OSRAM CONTINENTAL USA, Inc. will continue to receive Accredited Service for eligibility purposes under the plan while they are employed with OSRAM CONTINENTAL USA, Inc.

#### Normal Retirement

##### Eligibility

Age 65.

##### Benefit

The annual pension is the greater of (1) or (2):

- (1) A dollar amount (ranging from \$327 to \$432, depending on final average earnings) times years of accredited service.
- (2) A dollar amount (from \$327 to \$432, depending on final average earnings) times years of accredited service before September 1, 1961 plus 1% of total compensation after September 1, 1961.

Final Average Earnings	Dollar Multiplier
Below \$22,000	\$ 327
\$22,000 – \$22,399	\$ 330
\$22,400 – \$22,799	\$ 333
\$22,800 – \$23,199	\$ 336
\$23,200 – \$23,599	\$ 339
\$23,600 – \$23,999	\$ 342
\$24,000 – \$24,499	\$ 348
\$24,500 – \$24,999	\$ 354
\$25,000 – \$25,499	\$ 360
\$25,500 – \$25,999	\$ 366
\$26,000 – \$26,499	\$ 372
\$26,500 – \$26,999	\$ 378
\$27,000 – \$27,499	\$ 384

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## OSRAM SYLVANIA Pension Plan

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Final Average Earnings	Dollar Multiplier
\$27,500 – \$27,999	\$ 390
\$28,000 – \$28,499	\$ 396
\$28,500 – \$28,999	\$ 402
\$29,000 – \$29,499	\$ 408
\$29,500 – \$29,999	\$ 414
\$30,000 – \$30,999	\$ 420
\$31,000 – \$31,999	\$ 426
\$32,000 – \$32,999	\$ 429
\$33,000	\$ 432

### Early Retirement

Eligibility

Age 55 with 15 years of accredited service.

Benefit

The annual pension is the accrued benefit payable at age 65 but reduced 3% per year if payments commence before age 60 (the reduction starts at age 58 if the participant has 20 years of accredited service); there is no reduction if the commencement date is between ages 60 and 65 or age 55 with 30 years of service.

### Supplemental Benefits

Eligibility

Payable to members who retire with 15 years of accredited service and have attained age 60 (but less than age 62), 20 years of accredited service and have attained age 58 (but less than age 60), termination due to layoff with 25 years of accredited service and have attained age 55, or 30 years of accredited service and have attained age 55.

Benefit

The annual benefit is \$240 times years of accredited service to a maximum of 25 years. This supplemental payment commences at age 60 with 15 years of service at retirement, or at age 58 with 20 years of service at retirement, or at age 55 with 30 years of service at retirement, and ceases at the earlier of age 62, Social Security benefit eligibility, or death.

### Disability Benefits

Eligibility

Ten years of accredited service.

Benefit

The accrued benefit is payable upon 90 days notice without reduction for early commencement. The pension benefit is reduced by other disability income (except for statutory Worker's Compensation benefits) paid for by the company's premiums or taxes.

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## OSRAM SYLVANIA Pension Plan

EIN: 43349012 PN: 001

### Termination

Eligibility	Five years of vesting service, or attained normal retirement age; or layoff.
Benefit	The annual pension is accrued benefit payable at age 65 or reduced actuarially (using Table 1 — Early Commencement Factors) if payments commence after age 55 but before age 65.

### Death Benefits

Before Retirement	If the member dies after he has a vested right, the spouse receives a pension for life equal to ½ of the joint and 50% survivor benefit that would have been payable at member's normal retirement date if the member had terminated employment on the date of his death. The benefit is payable in an unreduced amount commencing at the member's death if the member died while employed or if the member was eligible for early or disability retirement. Otherwise, the spouse's pension is actuarially reduced (using Table 1 — Early Commencement Factors) for early commencement. The reduction is to an actuarially equivalent benefit.
After Retirement	The normal form of payment is a life annuity. If the member has a spouse, this normal form is automatically converted to a joint and 50% survivor option unless such conversion is waived.

### Definitions

Final Average Earnings	Highest average annual compensation in any five out of the last 10 calendar years.
Compensation	All remuneration (including all regular pay, commissions, overtime pay, bonus awards, and Section 132(f)(6), 125 and 401(k) deferrals).
Actuarial Equivalence	Applicable factors specified under the plan's tables. (Early Commencement Factors, Factors for Small Pensions, Joint and Survivor Option with Pop-Up Factors, Certain and Life Option Factors and Joint and Survivor Option Factors.) If appropriate factors not specified then a 7% interest rate and the TPF&C Forecast Mortality table for 100% males set back two years is used.
Forms of Payment	Single life annuity, optional joint and survivor annuity (33⅓%, 50%, 66⅔%, 75%, or 100%) with pop-up, and 5-year and 10-year certain and life option.

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	Effective January 1, 2018, participants who retire from active status may elect to receive their entire benefit as a lump sum.
Payment of Small Amounts	Non-elective lump sum payment if the present value does not exceed \$1,000.
Plan Year	Calendar year.
Accredited Service	One year credited for 2,340 hours of service. Partial years credited based on a ratio of hours of service to 2,340.
Vesting Service	One year credited for 1,000 hours of service. Partial years credited based on ratio of hours of service to 2,340.

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## OSRAM SYLVANIA Pension Plan

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### Union Hourly Employees

#### Effective Date

Originally effective January 29, 1993. Amended and restated January 1, 2013. Most recently amended effective as of July 1, 2018 (Seventh Amendment).

#### Eligibility

Employees covered by a collective bargaining agreement which provides for participation in the plan. Some employees may also need to complete 1,000 hours of service in the 12 months or any plan year following the date of hire before becoming eligible. Certain participants in the GTE Pension Plans were transferred to the plan effective January 29, 1993.

The plan is closed. St. Mary's closed to employees hired or rehired after July 1, 2007. Bethlehem closed to employees hired or rehired after June 1, 2008. Central Falls, Ontario, Warren, and Winchester closed to employees hired or rehired after December 1, 2008. Wellsboro closed to employees hired or rehired after February 1, 2009. Closed to employees who are members of IBEW Local 58 hired or rehired after August 1, 2012. Participants rehired after these dates earn vesting service only.

#### Normal Retirement

##### Eligibility

Age 65. (For employees at Central Falls and Wellsboro hired after January 1, 1989, five years of accredited service is also required. For employees of Sylvania Lighting Services Corporation, five years of vesting service or plan participation is also required.)

##### Benefit

The annual pension is the greater of (1) or (2):

- (1) Dollar amount (ranging from \$327 to \$432, depending on final average earnings) times years of accredited service.
- (2) Dollar amount (from \$327 to \$432, depending on final average earnings) times years of accredited service before September 1, 1961 plus 1% of total compensation after September 1, 1961.

Final Average Earnings	Dollar Multiplier
Below \$22,000	\$ 327
\$22,000 – \$22,399	\$ 330
\$22,400 – \$22,799	\$ 333
\$22,800 – \$23,199	\$ 336

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## OSRAM SYLVANIA Pension Plan

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Final Average Earnings	Dollar Multiplier
\$23,200 – \$23,599	\$ 339
\$23,600 – \$23,999	\$ 342
\$24,000 – \$24,499	\$ 348
\$24,500 – \$24,999	\$ 354
\$25,000 – \$25,499	\$ 360
\$25,500 – \$25,999	\$ 366
\$26,000 – \$26,499	\$ 372
\$26,500 – \$26,999	\$ 378
\$27,000 – \$27,499	\$ 384
\$27,500 – \$27,999	\$ 390
\$28,000 – \$28,499	\$ 396
\$28,500 – \$28,999	\$ 402
\$29,000 – \$29,499	\$ 408
\$29,500 – \$29,999	\$ 414
\$30,000 – \$30,999	\$ 420
\$31,000 – \$31,999	\$ 426
\$32,000 – \$32,999	\$ 429
\$33,000+	\$ 432

For participants at Wellsboro and Central Falls, the annual pension is \$408 times years of accredited service.

For participants of Sylvania Lighting Services Corporation, the annual pension is \$60 (\$180 for Sacramento and San Francisco) times years of accredited service.

### Early Retirement

#### Eligibility

Age 55 with 15 years of accredited service (age 55 with five years of accredited service or 30 years of accredited service for Wellsboro and Central Falls employees or age 60 with 20 years of accredited service for Sylvania Lighting Services Corporation employees).

#### Benefit

The annual pension is the accrued benefit payable at age 65, but reduced 3% per year if payments commence before age 60 (the reduction starts at age 58 if the participant has 20 years of service); there is no reduction if the commencement date is between ages 60 and 65.

For Ontario, Warren, Winchester, and St. Mary's employees, there is no reduction at age 55 with 30 years of service.

For Wellsboro and Central Falls employees, there is no reduction with 30 or more years of service.

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## OSRAM SYLVANIA Pension Plan

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For employees of Sylvania Lighting Services Corporation, the annual pension is reduced by the appropriate factor in Table I — Early Commencement Factors for commencement prior to age 65.

### Supplemental Benefits

#### Eligibility

Payable to members who retire with 15 years of accredited service and age 60 (but less than age 62) or 20 years of accredited service and age 58 (but less than age 60).

#### Benefit

The annual benefit is \$216 times years of accredited service to a maximum of 25 years. This supplemental payment commences at age 60 with 15 years of service, or at age 58 with 20 years of service. The supplement ceases at age 62 (or, if earlier, member's eligibility for Social Security benefits or death).

For Winchester, Warren, St. Mary's, Ontario, and Bethlehem employees, the annual benefit is \$240 times years of accredited service to a maximum of 25 years. This supplemental payment commences at age 60 (but less than age 62) with 15 years of service, or at age 58 (but less than age 60) with 20 years of service, or at age 55 with 30 years of service. The supplement ceases at age 62 (or, if earlier, member's eligibility for Social Security benefits or death).

For Wellsboro and Central Falls employees, the annual benefit is \$216 times years of accredited service to a maximum of 25 years. This supplemental payment commences at age 60 (but less than age 62) with 15 years of service, or at age 58 (but less than age 60) with 20 years of service, or at age 55 with 30 years of service. The supplement ceases at age 62 (or, if earlier, member's eligibility for Social Security benefits or death). Central Falls employees with 30 years of service receive \$200 per month to age 55.

These supplemental payments are not available to employees Sylvania Lighting Services Corporation.

### Disability

#### Eligibility

Ten years of accredited service (employees of Sylvania Lighting Services Corporation are not eligible for disability retirement in its entirety).

#### Benefit

The accrued retirement benefit is payable upon 90 days notice without reduction for early commencement. The

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## OSRAM SYLVANIA Pension Plan

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pension benefit is reduced by other disability income (except for statutory Worker's Compensation benefits) paid for by the company's premiums or taxes.

### Termination

Eligibility

Five years of service or age 65.

Benefit

The annual pension is accrued benefit payable at age 65 or reduced actuarially (using Table 1 — Early Commencement Factors) if payments commence after age 55 but before age 65. A separate table of early commencement factors specified in the plan applies to St. Mary's, Central Falls, and Wellsboro.

### Death Benefits

Before Retirement

If the member dies after he has a vested right, the spouse receives a pension for life equal to  $\frac{1}{2}$  of the joint and 50% survivor benefit that would have been payable at the member's normal retirement date if the member had terminated employment on the date of his death. The benefit is payable in an unreduced amount commencing at the member's death if the member died while employed and was eligible for early retirement or was eligible for disability retirement. Otherwise, the benefit shall be reduced by the appropriate factor in Table I — Early Commencement Factors.

For Wellsboro and Central Falls employees, if the member was eligible for early retirement or had more than 10 years of accredited service, the spouse receives a pension for life equal to  $\frac{1}{2}$  of the single life annuity that would have been payable at the member's normal retirement date if the member had terminated employment on the date of his death. This benefit is reduced by one-fifth of 1% for each month that the spouse is more than 60 months less than the age of the deceased member. If the spouse elects to have this pension commence immediately, the benefit shall be reduced by  $\frac{1}{2}$  of 1% for each month that the member's death precedes his sixtieth birthday.

For Wellsboro and Central Falls, if the member was not eligible for early retirement benefit, the spouse receives a pension for life equal to  $\frac{1}{2}$  of the joint and survivor as described above. If the spouse elects to have this pension commence immediately, it will be reduced by 1/180th for the first 60 months and 1/360th for each

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additional month that the member's death precedes his sixty-fifth birthday.

Unreduced benefits are also payable to spouses of Wellsboro and Central Falls employees any time after the employee's death if the employee had completed at least 30 years of service, or at the employee's age 60 if the employee had completed at least five years of service. Otherwise, the spouse's pension is actuarially reduced for early commencement. The reduction is to an actuarially equivalent benefit.

For employees of Sylvania Lighting Services Corporation, the spouse's pension cannot commence prior to the employee's sixtieth birthday, or earliest retirement date.

### After Retirement

The normal form of payment is a life annuity. If the member has a spouse, this normal form is automatically converted to a joint and 50% survivor option unless such conversion is waived.

### Definitions

Final Average Earnings

Highest average annual compensation in any five out of the last 10 calendar years.

Compensation

All remuneration (including all regular pay, commissions, overtime pay, bonus awards, and Section 132(f)(6), 125 and 401(k) deferrals).

Actuarial Equivalence

Applicable factors specified under the plan's tables. (Early Commencement Factors, Factors for Small Pensions, Joint and Survivor Option with Pop-Up Factors, Certain and Life Option Factors and Joint and Survivor Factors, Level Income Option Factors for Wellsboro and Central Falls, and Early Commencement Factors for Wellsboro and Central Falls.) If appropriate factors not specified then a 7% interest rate and the TPF&C Forecast Mortality table for 100% males set back two years is used.

Forms of Payment

Single life annuity, optional joint and survivor annuity (33 $\frac{1}{3}$ %, 50%, and 66 $\frac{2}{3}$ %, 75%, or 100%) with pop-up, and 5-year and 10-year certain and life option. Central Falls and Wellsboro employees may elect a single life annuity, joint and survivor annuity (50%, 75%, or 100%), with pop-up and/or 5-year, 6-year, or 10-year certain and life option, or level income option. Sylvania Lighting employees may elect a single life annuity or joint and survivor annuity (50%, 75%, or 100%).

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Payment of Small Amounts

Non-elective lump sum payment if the present value does not exceed \$1,000.

Plan Year

Calendar year.

Accredited Service

One year credited for 2,340 hours of service. Partial years credited based on a ratio of hours of service to 2,340. For Wellsboro and Central Falls employees, one year credited for 960 hours of service. For employees of Sylvania Lighting Service Corporation, one year is credited for 2,080 hours of service. Partial years based on a ratio of hours of service to 2,080.

Vesting Service

One year credited for 1,000 hours of service. Partial years credited based on ratio of hours of service to 2,340. For Wellsboro and Central Falls employees, one year is credited for 960 hours of service. For employees of Sylvania Lighting Service Corporation, partial years credited based on ratio of hours of service to 2,080.

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## Plan Changes Since the Prior Year

Changes in Plan Provisions for the January 1, 2024 Valuation

The January 1, 2024 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$330,000 in 2023 to \$345,000 in 2024.
- An increase in the annual maximum benefit limit under IRC section 415 from \$265,000 in 2023 to \$275,000 in 2024.

## Changes in Plan Provisions for the January 1, 2023 Valuation

The January 1, 2023 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$305,000 in 2022 to \$330,000 in 2023.
- An increase in the annual maximum benefit limit under IRC section 415 from \$245,000 in 2022 to \$265,000 in 2023.

## Changes in Plan Provisions for the January 1, 2022 Valuation

The January 1, 2022 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$290,000 in 2021 to \$305,000 in 2022.
- An increase in the annual maximum benefit limit under IRC section 415 from \$230,000 in 2021 to \$245,000 in 2025.

## Changes in Plan Provisions for the January 1, 2021 Valuation

The January 1, 2021 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$285,000 in 2020 to \$290,000 in 2021.

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## Changes in Plan Provisions for the January 1, 2020 Valuation

The January 1, 2020 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$280,000 in 2019 to \$285,000 in 2020.
- An increase in the annual maximum benefit limit under IRC section 415 from \$225,000 in 2019 to \$230,000 in 2020.

## Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Due to the transfer of responsibilities within Aon Consulting, Inc., the Enrolled Actuary has changed from Margaret C. Sonduck to Brian Cronin.

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Schedule SB, line 26a – Schedule of Active Participant Data  
 as of January 1, 2024

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39					1					
40-44			1		4	3				
45-49					6	9	7	2		
50-54			4	1	6	18	19	11		
55-59			2	1	6	11	19	11	21	1
									\$79,937	
60-64			3	1	1	7	13	8	13	10
65-69			1		3	5		1	3	4
70+										1

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Schedule SB Attachment (Form 5500) –2024 Plan Year

OSRAM SYLVANIA Pension Plan

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Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	419,247	3,465,353	5,208,625	9,093,225
2025	941,283	3,979,470	5,221,221	10,141,974
2026	1,222,816	4,510,308	5,124,651	10,857,775
2027	1,545,817	5,022,544	5,040,716	11,609,077
2028	1,786,816	5,339,979	4,951,597	12,078,392
2029	1,970,990	5,764,427	4,881,278	12,616,695
2030	2,154,011	6,194,067	4,813,044	13,161,122
2031	2,253,824	6,545,985	4,736,739	13,536,548
2032	2,360,378	6,866,856	4,654,223	13,881,457
2033	2,429,247	7,117,852	4,566,300	14,113,399
2034	2,484,689	7,301,992	4,470,452	14,257,133
2035	2,524,435	7,455,832	4,363,288	14,343,555
2036	2,547,736	7,540,355	4,246,828	14,334,919
2037	2,560,037	7,614,629	4,120,805	14,295,471
2038	2,554,637	7,614,935	3,985,065	14,154,637
2039	2,537,612	7,588,185	3,839,567	13,965,364
2040	2,511,223	7,537,775	3,684,403	13,733,401
2041	2,472,318	7,440,243	3,519,804	13,432,365
2042	2,427,101	7,290,042	3,346,156	13,063,299
2043	2,376,098	7,120,849	3,164,040	12,660,987
2044	2,318,103	6,933,770	2,974,303	12,226,176
2045	2,256,493	6,721,331	2,778,122	11,755,946
2046	2,180,342	6,488,971	2,577,023	11,246,336
2047	2,097,624	6,221,617	2,372,894	10,692,135
2048	2,008,988	5,944,115	2,167,938	10,121,041
2049	1,914,699	5,652,502	1,964,594	9,531,795
2050	1,815,347	5,351,821	1,765,380	8,932,548
2051	1,711,661	5,040,495	1,572,725	8,324,881
2052	1,604,529	4,723,541	1,388,828	7,716,898
2053	1,494,916	4,403,385	1,215,519	7,113,820
2054	1,383,831	4,082,688	1,054,237	6,520,756
2055	1,272,472	3,764,181	906,024	5,942,677
2056	1,162,006	3,450,561	771,519	5,384,086
2057	1,053,582	3,144,368	650,979	4,848,929
2058	948,298	2,847,890	544,324	4,340,512

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2059	847,157	2,563,145	451,153	3,861,455
2060	751,040	2,291,834	370,803	3,413,677
2061	660,692	2,035,372	302,397	2,998,461
2062	576,688	1,794,899	244,890	2,616,477
2063	499,416	1,571,260	197,137	2,267,813
2064	429,096	1,365,020	157,956	1,952,072
2065	365,775	1,176,466	126,180	1,668,421
2066	309,351	1,005,621	100,697	1,415,669
2067	259,590	852,241	80,475	1,192,306
2068	216,146	715,847	64,584	996,577
2069	178,588	595,755	52,202	826,545
2070	146,425	491,085	42,616	680,126
2071	119,134	400,804	35,228	555,166
2072	96,184	323,773	29,543	449,500
2073	77,053	258,771	25,159	360,983

Schedule SB Attachment (Form 5500) –2024 Plan Year  
OSRAM SYLVANIA Pension Plan  
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Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 4,947,099	January 1, 2022	13	\$ 499,673
Shortfall	\$ 32,329,295	January 1, 2023	14	\$ 3,098,567
Shortfall	\$ (7,970,754)	January 1, 2024	15	\$ (728,495)

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## Schedule SB, line 22 — Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100 percent retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
50.5	5.00%	1.0000	2.53
51.5	5.00%	0.9500	2.45
52.5	5.00%	0.9025	2.37
53.5	5.00%	0.8574	2.29
54.5	5.00%	0.8145	2.22
55.5	14.00%	0.7738	6.01
56.5	14.00%	0.6655	5.26
57.5	14.00%	0.5723	4.61
58.5	14.00%	0.4922	4.03
59.5	14.00%	0.4233	3.53
60.5	14.00%	0.3640	3.08
61.5	20.00%	0.3130	3.85
62.5	20.00%	0.2504	3.13
63.5	20.00%	0.2003	2.54
64.5	25.00%	0.1603	2.58
65.5	50.00%	0.1202	3.94
66.5	33.00%	0.0601	1.32
67.5	33.00%	0.0403	0.90
68.5	33.00%	0.0270	0.61
69.5	33.00%	0.0181	0.41
70	100.00%	0.0121	0.85
		Weighted Average	58.51

Schedule SB Attachment (Form 5500) –2024 Plan Year

OSRAM SYLVANIA Pension Plan

EIN: 43349012 PN: 001

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	419,247	3,465,353	5,208,625	9,093,225
2025	941,283	3,979,470	5,221,221	10,141,974
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2030	2,154,011	6,194,067	4,813,044	13,161,122
2031	2,253,824	6,545,985	4,736,739	13,536,548
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2033	2,429,247	7,117,852	4,566,300	14,113,399
2034	2,484,689	7,301,992	4,470,452	14,257,133
2035	2,524,435	7,455,832	4,363,288	14,343,555
2036	2,547,736	7,540,355	4,246,828	14,334,919
2037	2,560,037	7,614,629	4,120,805	14,295,471
2038	2,554,637	7,614,935	3,985,065	14,154,637
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2040	2,511,223	7,537,775	3,684,403	13,733,401
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2044	2,318,103	6,933,770	2,974,303	12,226,176
2045	2,256,493	6,721,331	2,778,122	11,755,946
2046	2,180,342	6,488,971	2,577,023	11,246,336
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2050	1,815,347	5,351,821	1,765,380	8,932,548
2051	1,711,661	5,040,495	1,572,725	8,324,881
2052	1,604,529	4,723,541	1,388,828	7,716,898
2053	1,494,916	4,403,385	1,215,519	7,113,820
2054	1,383,831	4,082,688	1,054,237	6,520,756
2055	1,272,472	3,764,181	906,024	5,942,677
2056	1,162,006	3,450,561	771,519	5,384,086
2057	1,053,582	3,144,368	650,979	4,848,929
2058	948,298	2,847,890	544,324	4,340,512

Schedule SB Attachment (Form 5500) –2024 Plan Year  
 OSRAM SYLVANIA Pension Plan  
 EIN: 43349012 PN: 001

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2059	847,157	2,563,145	451,153	3,861,455
2060	751,040	2,291,834	370,803	3,413,677
2061	660,692	2,035,372	302,397	2,998,461
2062	576,688	1,794,899	244,890	2,616,477
2063	499,416	1,571,260	197,137	2,267,813
2064	429,096	1,365,020	157,956	1,952,072
2065	365,775	1,176,466	126,180	1,668,421
2066	309,351	1,005,621	100,697	1,415,669
2067	259,590	852,241	80,475	1,192,306
2068	216,146	715,847	64,584	996,577
2069	178,588	595,755	52,202	826,545
2070	146,425	491,085	42,616	680,126
2071	119,134	400,804	35,228	555,166
2072	96,184	323,773	29,543	449,500
2073	77,053	258,771	25,159	360,983

# Schedule SB Attachment (Form 5500) —2024 Plan Year

## OSRAM SYLVANIA Pension Plan

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### Schedule SB, Part V — Summary of Plan Provisions

The OSRAM Salaried, Hourly and Union employees were spun off from the Siemens Pension Plan (SPP) and the Siemens Pension Plan for Union Employees (SPPU) as of October 1, 2011. The spinoff groups merged to form the OSRAM Sylvania Pension Plan. The provisions applicable to each group follow. Effective April 1, 2016, LEDVANCE LLC employees as of July 1, 2016 were spun off from this plan into a new pension plan.

#### OSRAM Salaried

**Effective Date**

Originally effective January 29, 1993. Amended and restated January 1, 2013. Most recently amended effective as of July 1, 2018 (Seventh Amendment). Effective January 1, 2011, all benefits accrued under the plan were frozen for legacy OSRAM salaried participants.

**Eligibility**

Participation retroactive to date of hire (or beginning of plan year) upon completion of 1,000 hours of service in the 12 month period (or plan year) following date of hire before becoming eligible. Certain participants in GTE pension plans were transferred to the plan effective January 29, 1993. Certain participants in Motorola pension plan were transferred to the plan effective March 1, 2000.

The plan was closed to new entrants January 1, 2007. For participants whose age + service was less than 55 (Rule of 55) on October 1, 2007, benefits were frozen as of October 1, 2007. Participants who met the Rule of 55 were given the choice of remaining in the current plan or freezing benefits as of October 1, 2007. Participants whose benefits were frozen receive additional defined contribution plan benefits.

Effective July 1, 2018, participants who transfer employment directly to OSRAM CONTINENTAL USA, Inc. will continue to receive Accredited Service for eligibility purposes under the plan while they are employed with OSRAM CONTINENTAL USA, Inc.

**Normal Retirement**

**Eligibility**

Age 65 with five years of vesting service or fifth anniversary of participation, if earlier.

**Benefit**

The annual pension is 1.15% of average annual compensation plus an additional 0.3% of such average annual compensation in excess of the average maximum earnings subject to FICA tax for a person attaining age 65 in the year the member retires, such total multiplied by

# Schedule SB Attachment (Form 5500) — 2024 Plan Year

## OSRAM SYLVANIA Pension Plan

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years of accredited service. This benefit shall not be less than the greater of:

- (1) 1.35% of average annual compensation multiplied by years of accredited service; and
- (2) A dollar amount (from \$105 to \$3,300 based on service).

Former Motorola-LZ participants receive the greater of the accredited service pension above or their prior formula reflecting accredited service as of March 1, 2000 plus the ongoing formula above reflecting future accredited service.

### **Early Retirement**

#### Eligibility

Age 55 with 15 years of accredited service. (For former GTE employees, 15 years of accredited service, provided that the sum of accredited service and age is at least 76 years.)

#### Benefit

The annual pension is the accrued benefit payable at age 65 but reduced 3% per year if payments commence before age 60 (the reduction starts at age 58 if the participant has 20 years of accredited service); there is no reduction if the commencement date is between ages 60 and 65.

For former Motorola-LZ participants, Motorola Pension Plan early retirement provisions will be applied to that part of the normal retirement benefit that is determined by their prior formula, if any.

For former GTE employees, for a benefit that commences prior to age 55, that part of the benefit payable at age 65 with pre-January 29, 1993 service is reduced by 3% per year for each year before age 55. For former GTE employees who are age 55 with 15 years of accredited service, that part of the benefit payable at age 65 with pre-January 1993 service shall be reduced by Table 2 — Early Commencement Factors.

### **Disability**

#### Eligibility

Fifteen years of accredited service.

#### Benefit

The accrued benefit is payable upon 90 days notice without reduction for early commencement (using Table II(b) — Disability Joint and Survivor Factors).

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OSRAM SYLVANIA Pension Plan  
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**Termination**

Eligibility	Five years of vesting service.
Benefit	The annual pension is accrued benefit payable at age 65 or reduced actuarially (using Table 2 — Early Commencement Factors) if payments commence after age 55 but before age 65.

**Death Benefits**

Before Retirement	If the member dies after he has a vested right, the spouse receives a pension for life equal to ½ of the joint and 50% survivor benefit that would have been payable at member's normal retirement date if the member had terminated employment on the date of his death. The spouse's pension is payable at the member's normal retirement date or in an actuarially reduced (using Table 2 — Early Commencement Factors) amount any time after member's eligibility for early retirement. There is no reduction for early commencement of spouse's pension if the member died in the service of the company with five years of vesting service.
After Retirement	The normal form of payment is a life annuity. If the member has a spouse, this normal form is automatically converted to a joint and 50% survivor option unless such conversion is waived.

**Definitions**

Average Annual Compensation	Highest average compensation in any 60 consecutive months.
Compensation	All remuneration (including all regular pay, commissions, overtime pay, bonus awards and Section 132(f)(6), 125 and 401(k) deferrals).
Actuarial Equivalence	Applicable factors specified under the plan's tables (Early Commencement Factors, Factors for Small Pensions, Disability Joint and Survivor Option Factors, Certain and Life Option Factors, and Joint and Survivor Option Factors). If appropriate factors not specified, then a 7% interest rate and the TPF&C Forecast Mortality table for 100% males set back two years is used.
Forms of Payment	Single life annuity and optional joint and survivor annuity (33⅓%, 50%, 75%, or 100%).  For Motorola-LZ participants, a 10-year certain and life option is also available.

# Schedule SB Attachment (Form 5500) —2024 Plan Year

## OSRAM SYLVANIA Pension Plan

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Former GTE employees may elect to receive their pre-January 29, 1993 benefit as a lump sum.

Effective January 1, 2018, participants who retire from active status may elect to receive their entire benefit as a lump sum.

Payment of Small Amounts

Non-elective lump sum payment if the present value does not exceed \$1,000.

Plan Year

Calendar year.

Accredited Service

One year credited for 2,080 hours (or minimum standard hours worked according to employer policy). Partial years credited based on the ratio of hours of service to 2,080 (or minimum standard hours, if applicable).

Vesting Service

One year credited for 1,000 hours of service. Partial years credited based on the ratio of hours of service to 2,080 (or minimum standard hours).

# Schedule SB Attachment (Form 5500) —2024 Plan Year

## OSRAM SYLVANIA Pension Plan

EIN: 43349012 PN: 001

### OSRAM Hourly

#### Effective Date

Originally effective January 29, 1993. Amended and restated January 1, 2013. Most recently amended effective as of July 1, 2018 (Seventh Amendment).

#### Eligibility

Immediate. Some employees may need to complete 1,000 hours of service in the 12 months (or any successive 12 month period) following their date of hire. Certain participants in the GTE pension plans were transferred to the plan effective January 29, 1993. The plan was closed to new entrants April 1, 2007.

Effective July 1, 2018, participants who transfer employment directly to OSRAM CONTINENTAL USA, Inc. will continue to receive Accredited Service for eligibility purposes under the plan while they are employed with OSRAM CONTINENTAL USA, Inc.

#### Normal Retirement

##### Eligibility

Age 65.

##### Benefit

The annual pension is the greater of (1) or (2):

- (1) A dollar amount (ranging from \$327 to \$432, depending on final average earnings) times years of accredited service.
- (2) A dollar amount (from \$327 to \$432, depending on final average earnings) times years of accredited service before September 1, 1961 plus 1% of total compensation after September 1, 1961.

Final Average Earnings	Dollar Multiplier
Below \$22,000	\$ 327
\$22,000 – \$22,399	\$ 330
\$22,400 – \$22,799	\$ 333
\$22,800 – \$23,199	\$ 336
\$23,200 – \$23,599	\$ 339
\$23,600 – \$23,999	\$ 342
\$24,000 – \$24,499	\$ 348
\$24,500 – \$24,999	\$ 354
\$25,000 – \$25,499	\$ 360
\$25,500 – \$25,999	\$ 366
\$26,000 – \$26,499	\$ 372
\$26,500 – \$26,999	\$ 378
\$27,000 – \$27,499	\$ 384

# Schedule SB Attachment (Form 5500) —2024 Plan Year

## OSRAM SYLVANIA Pension Plan

EIN: 43349012 PN: 001

Final Average Earnings	Dollar Multiplier
\$27,500 – \$27,999	\$ 390
\$28,000 – \$28,499	\$ 396
\$28,500 – \$28,999	\$ 402
\$29,000 – \$29,499	\$ 408
\$29,500 – \$29,999	\$ 414
\$30,000 – \$30,999	\$ 420
\$31,000 – \$31,999	\$ 426
\$32,000 – \$32,999	\$ 429
\$33,000	\$ 432

### Early Retirement

Eligibility

Age 55 with 15 years of accredited service.

Benefit

The annual pension is the accrued benefit payable at age 65 but reduced 3% per year if payments commence before age 60 (the reduction starts at age 58 if the participant has 20 years of accredited service); there is no reduction if the commencement date is between ages 60 and 65 or age 55 with 30 years of service.

### Supplemental Benefits

Eligibility

Payable to members who retire with 15 years of accredited service and have attained age 60 (but less than age 62), 20 years of accredited service and have attained age 58 (but less than age 60), termination due to layoff with 25 years of accredited service and have attained age 55, or 30 years of accredited service and have attained age 55.

Benefit

The annual benefit is \$240 times years of accredited service to a maximum of 25 years. This supplemental payment commences at age 60 with 15 years of service at retirement, or at age 58 with 20 years of service at retirement, or at age 55 with 30 years of service at retirement, and ceases at the earlier of age 62, Social Security benefit eligibility, or death.

### Disability Benefits

Eligibility

Ten years of accredited service.

Benefit

The accrued benefit is payable upon 90 days notice without reduction for early commencement. The pension benefit is reduced by other disability income (except for statutory Worker's Compensation benefits) paid for by the company's premiums or taxes.

# Schedule SB Attachment (Form 5500) —2024 Plan Year

## OSRAM SYLVANIA Pension Plan

EIN: 43349012 PN: 001

### Termination

Eligibility	Five years of vesting service, or attained normal retirement age; or layoff.
Benefit	The annual pension is accrued benefit payable at age 65 or reduced actuarially (using Table 1 — Early Commencement Factors) if payments commence after age 55 but before age 65.

### Death Benefits

Before Retirement	If the member dies after he has a vested right, the spouse receives a pension for life equal to ½ of the joint and 50% survivor benefit that would have been payable at member's normal retirement date if the member had terminated employment on the date of his death. The benefit is payable in an unreduced amount commencing at the member's death if the member died while employed or if the member was eligible for early or disability retirement. Otherwise, the spouse's pension is actuarially reduced (using Table 1 — Early Commencement Factors) for early commencement. The reduction is to an actuarially equivalent benefit.
After Retirement	The normal form of payment is a life annuity. If the member has a spouse, this normal form is automatically converted to a joint and 50% survivor option unless such conversion is waived.

### Definitions

Final Average Earnings	Highest average annual compensation in any five out of the last 10 calendar years.
Compensation	All remuneration (including all regular pay, commissions, overtime pay, bonus awards, and Section 132(f)(6), 125 and 401(k) deferrals).
Actuarial Equivalence	Applicable factors specified under the plan's tables. (Early Commencement Factors, Factors for Small Pensions, Joint and Survivor Option with Pop-Up Factors, Certain and Life Option Factors and Joint and Survivor Option Factors.) If appropriate factors not specified then a 7% interest rate and the TPF&C Forecast Mortality table for 100% males set back two years is used.
Forms of Payment	Single life annuity, optional joint and survivor annuity (33⅓%, 50%, 66⅔%, 75%, or 100%) with pop-up, and 5-year and 10-year certain and life option.

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Effective January 1, 2018, participants who retire from active status may elect to receive their entire benefit as a lump sum.

Payment of Small Amounts

Non-elective lump sum payment if the present value does not exceed \$1,000.

Plan Year

Calendar year.

Accredited Service

One year credited for 2,340 hours of service. Partial years credited based on a ratio of hours of service to 2,340.

Vesting Service

One year credited for 1,000 hours of service. Partial years credited based on ratio of hours of service to 2,340.

# Schedule SB Attachment (Form 5500) —2024 Plan Year

## OSRAM SYLVANIA Pension Plan

EIN: 43349012 PN: 001

### Union Hourly Employees

#### Effective Date

Originally effective January 29, 1993. Amended and restated January 1, 2013. Most recently amended effective as of July 1, 2018 (Seventh Amendment).

#### Eligibility

Employees covered by a collective bargaining agreement which provides for participation in the plan. Some employees may also need to complete 1,000 hours of service in the 12 months or any plan year following the date of hire before becoming eligible. Certain participants in the GTE Pension Plans were transferred to the plan effective January 29, 1993.

The plan is closed. St. Mary's closed to employees hired or rehired after July 1, 2007. Bethlehem closed to employees hired or rehired after June 1, 2008. Central Falls, Ontario, Warren, and Winchester closed to employees hired or rehired after December 1, 2008. Wellsboro closed to employees hired or rehired after February 1, 2009. Closed to employees who are members of IBEW Local 58 hired or rehired after August 1, 2012. Participants rehired after these dates earn vesting service only.

#### Normal Retirement

##### Eligibility

Age 65. (For employees at Central Falls and Wellsboro hired after January 1, 1989, five years of accredited service is also required. For employees of Sylvania Lighting Services Corporation, five years of vesting service or plan participation is also required.)

##### Benefit

The annual pension is the greater of (1) or (2):

- (1) Dollar amount (ranging from \$327 to \$432, depending on final average earnings) times years of accredited service.
- (2) Dollar amount (from \$327 to \$432, depending on final average earnings) times years of accredited service before September 1, 1961 plus 1% of total compensation after September 1, 1961.

Final Average Earnings	Dollar Multiplier
Below \$22,000	\$ 327
\$22,000 – \$22,399	\$ 330
\$22,400 – \$22,799	\$ 333
\$22,800 – \$23,199	\$ 336

# Schedule SB Attachment (Form 5500) – 2024 Plan Year

## OSRAM SYLVANIA Pension Plan

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Final Average Earnings	Dollar Multiplier
\$23,200 – \$23,599	\$ 339
\$23,600 – \$23,999	\$ 342
\$24,000 – \$24,499	\$ 348
\$24,500 – \$24,999	\$ 354
\$25,000 – \$25,499	\$ 360
\$25,500 – \$25,999	\$ 366
\$26,000 – \$26,499	\$ 372
\$26,500 – \$26,999	\$ 378
\$27,000 – \$27,499	\$ 384
\$27,500 – \$27,999	\$ 390
\$28,000 – \$28,499	\$ 396
\$28,500 – \$28,999	\$ 402
\$29,000 – \$29,499	\$ 408
\$29,500 – \$29,999	\$ 414
\$30,000 – \$30,999	\$ 420
\$31,000 – \$31,999	\$ 426
\$32,000 – \$32,999	\$ 429
\$33,000+	\$ 432

For participants at Wellsboro and Central Falls, the annual pension is \$408 times years of accredited service.

For participants of Sylvania Lighting Services Corporation, the annual pension is \$60 (\$180 for Sacramento and San Francisco) times years of accredited service.

### Early Retirement

#### Eligibility

Age 55 with 15 years of accredited service (age 55 with five years of accredited service or 30 years of accredited service for Wellsboro and Central Falls employees or age 60 with 20 years of accredited service for Sylvania Lighting Services Corporation employees).

#### Benefit

The annual pension is the accrued benefit payable at age 65, but reduced 3% per year if payments commence before age 60 (the reduction starts at age 58 if the participant has 20 years of service); there is no reduction if the commencement date is between ages 60 and 65.

For Ontario, Warren, Winchester, and St. Mary's employees, there is no reduction at age 55 with 30 years of service.

For Wellsboro and Central Falls employees, there is no reduction with 30 or more years of service.

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## OSRAM SYLVANIA Pension Plan

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For employees of Sylvania Lighting Services Corporation, the annual pension is reduced by the appropriate factor in Table I — Early Commencement Factors for commencement prior to age 65.

### **Supplemental Benefits**

#### Eligibility

Payable to members who retire with 15 years of accredited service and age 60 (but less than age 62) or 20 years of accredited service and age 58 (but less than age 60).

#### Benefit

The annual benefit is \$216 times years of accredited service to a maximum of 25 years. This supplemental payment commences at age 60 with 15 years of service, or at age 58 with 20 years of service. The supplement ceases at age 62 (or, if earlier, member's eligibility for Social Security benefits or death).

For Winchester, Warren, St. Mary's, Ontario, and Bethlehem employees, the annual benefit is \$240 times years of accredited service to a maximum of 25 years. This supplemental payment commences at age 60 (but less than age 62) with 15 years of service, or at age 58 (but less than age 60) with 20 years of service, or at age 55 with 30 years of service. The supplement ceases at age 62 (or, if earlier, member's eligibility for Social Security benefits or death).

For Wellsboro and Central Falls employees, the annual benefit is \$216 times years of accredited service to a maximum of 25 years. This supplemental payment commences at age 60 (but less than age 62) with 15 years of service, or at age 58 (but less than age 60) with 20 years of service, or at age 55 with 30 years of service. The supplement ceases at age 62 (or, if earlier, member's eligibility for Social Security benefits or death). Central Falls employees with 30 years of service receive \$200 per month to age 55.

These supplemental payments are not available to employees Sylvania Lighting Services Corporation.

### **Disability**

#### Eligibility

Ten years of accredited service (employees of Sylvania Lighting Services Corporation are not eligible for disability retirement in its entirety).

#### Benefit

The accrued retirement benefit is payable upon 90 days notice without reduction for early commencement. The

# Schedule SB Attachment (Form 5500) —2024 Plan Year

## OSRAM SYLVANIA Pension Plan

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pension benefit is reduced by other disability income (except for statutory Worker's Compensation benefits) paid for by the company's premiums or taxes.

### Termination

Eligibility

Five years of service or age 65.

Benefit

The annual pension is accrued benefit payable at age 65 or reduced actuarially (using Table 1 — Early Commencement Factors) if payments commence after age 55 but before age 65. A separate table of early commencement factors specified in the plan applies to St. Mary's, Central Falls, and Wellsboro.

### Death Benefits

Before Retirement

If the member dies after he has a vested right, the spouse receives a pension for life equal to  $\frac{1}{2}$  of the joint and 50% survivor benefit that would have been payable at the member's normal retirement date if the member had terminated employment on the date of his death. The benefit is payable in an unreduced amount commencing at the member's death if the member died while employed and was eligible for early retirement or was eligible for disability retirement. Otherwise, the benefit shall be reduced by the appropriate factor in Table I — Early Commencement Factors.

For Wellsboro and Central Falls employees, if the member was eligible for early retirement or had more than 10 years of accredited service, the spouse receives a pension for life equal to  $\frac{1}{2}$  of the single life annuity that would have been payable at the member's normal retirement date if the member had terminated employment on the date of his death. This benefit is reduced by one-fifth of 1% for each month that the spouse is more than 60 months less than the age of the deceased member. If the spouse elects to have this pension commence immediately, the benefit shall be reduced by  $\frac{1}{2}$  of 1% for each month that the member's death precedes his sixtieth birthday.

For Wellsboro and Central Falls, if the member was not eligible for early retirement benefit, the spouse receives a pension for life equal to  $\frac{1}{2}$  of the joint and survivor as described above. If the spouse elects to have this pension commence immediately, it will be reduced by 1/180th for the first 60 months and 1/360th for each

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## OSRAM SYLVANIA Pension Plan

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additional month that the member's death precedes his sixty-fifth birthday.

Unreduced benefits are also payable to spouses of Wellsboro and Central Falls employees any time after the employee's death if the employee had completed at least 30 years of service, or at the employee's age 60 if the employee had completed at least five years of service. Otherwise, the spouse's pension is actuarially reduced for early commencement. The reduction is to an actuarially equivalent benefit.

For employees of Sylvania Lighting Services Corporation, the spouse's pension cannot commence prior to the employee's sixtieth birthday, or earliest retirement date.

### After Retirement

The normal form of payment is a life annuity. If the member has a spouse, this normal form is automatically converted to a joint and 50% survivor option unless such conversion is waived.

### Definitions

Final Average Earnings

Highest average annual compensation in any five out of the last 10 calendar years.

Compensation

All remuneration (including all regular pay, commissions, overtime pay, bonus awards, and Section 132(f)(6), 125 and 401(k) deferrals).

Actuarial Equivalence

Applicable factors specified under the plan's tables. (Early Commencement Factors, Factors for Small Pensions, Joint and Survivor Option with Pop-Up Factors, Certain and Life Option Factors and Joint and Survivor Factors, Level Income Option Factors for Wellsboro and Central Falls, and Early Commencement Factors for Wellsboro and Central Falls.) If appropriate factors not specified then a 7% interest rate and the TPF&C Forecast Mortality table for 100% males set back two years is used.

Forms of Payment

Single life annuity, optional joint and survivor annuity (33 $\frac{1}{3}$ %, 50%, and 66 $\frac{2}{3}$ %, 75%, or 100%) with pop-up, and 5-year and 10-year certain and life option. Central Falls and Wellsboro employees may elect a single life annuity, joint and survivor annuity (50%, 75%, or 100%), with pop-up and/or 5-year, 6-year, or 10-year certain and life option, or level income option. Sylvania Lighting employees may elect a single life annuity or joint and survivor annuity (50%, 75%, or 100%).

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Payment of Small Amounts

Non-elective lump sum payment if the present value does not exceed \$1,000.

Plan Year

Calendar year.

Accredited Service

One year credited for 2,340 hours of service. Partial years credited based on a ratio of hours of service to 2,340. For Wellsboro and Central Falls employees, one year credited for 960 hours of service. For employees of Sylvania Lighting Service Corporation, one year is credited for 2,080 hours of service. Partial years based on a ratio of hours of service to 2,080.

Vesting Service

One year credited for 1,000 hours of service. Partial years credited based on ratio of hours of service to 2,340. For Wellsboro and Central Falls employees, one year is credited for 960 hours of service. For employees of Sylvania Lighting Service Corporation, partial years credited based on ratio of hours of service to 2,080.

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## Plan Changes Since the Prior Year

Changes in Plan Provisions for the January 1, 2024 Valuation

The January 1, 2024 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$330,000 in 2023 to \$345,000 in 2024.
- An increase in the annual maximum benefit limit under IRC section 415 from \$265,000 in 2023 to \$275,000 in 2024.

## Changes in Plan Provisions for the January 1, 2023 Valuation

The January 1, 2023 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$305,000 in 2022 to \$330,000 in 2023.
- An increase in the annual maximum benefit limit under IRC section 415 from \$245,000 in 2022 to \$265,000 in 2023.

## Changes in Plan Provisions for the January 1, 2022 Valuation

The January 1, 2022 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$290,000 in 2021 to \$305,000 in 2022.
- An increase in the annual maximum benefit limit under IRC section 415 from \$230,000 in 2021 to \$245,000 in 2025.

## Changes in Plan Provisions for the January 1, 2021 Valuation

The January 1, 2021 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$285,000 in 2020 to \$290,000 in 2021.

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## Changes in Plan Provisions for the January 1, 2020 Valuation

The January 1, 2020 funding valuation reflects the following plan changes:

- An update to the mortality and interest rates for determining minimum lump sum payments under IRC section 417(e)(3) to the applicable mortality and interest rates for the current plan year.
- An increase in the annual maximum compensation limit under IRC section 401(a)(17) from \$280,000 in 2019 to \$285,000 in 2020.
- An increase in the annual maximum benefit limit under IRC section 415 from \$225,000 in 2019 to \$230,000 in 2020.

## Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Due to the transfer of responsibilities within Aon Consulting, Inc., the Enrolled Actuary has changed from Margaret C. Sonduck to Brian Cronin.

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

**See the Supplemental Schedule, page 17, in the attached Financial Statements**

Schedule SB Attachment (Form 5500) –2024 Plan Year  
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Schedule SB, line 32 – Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 4,947,099	January 1, 2022	13	\$ 499,673
Shortfall	\$ 32,329,295	January 1, 2023	14	\$ 3,098,567
Shortfall	\$ (7,970,754)	January 1, 2024	15	\$ (728,495)