

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 2025 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
A	This return/report is for: ☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B	This return/report is ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	Check box if filing under: ☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)
D	If the plan is a collectively-bargained plan, check here ▶ ☐
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶ ☐

Part II	Basic Plan Information—enter all requested information	
1a	Name of plan RETIREMENT PLAN FOR EMPLOYEES OF ROBROY INDUSTRIES, INC.	1b Three-digit plan number (PN) ▶ 003
		1c Effective date of plan 01/01/1972
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) ROBROY INDUSTRIES, INC. 10 RIVER RD VERONA, PA 15147	2b Employer Identification Number (EIN) 23-2926669
		2c Sponsor's telephone number 412-828-2100
		2d Business code (see instructions) 335310
3a	Plan administrator's name and address ☐ Same as Plan Sponsor. ROBROY INDUSTRIES, INC. ADMINISTRATIVE COMMITTEE 10 RIVER RD VERONA, PA 15147	3b Administrator's EIN 23-2926669
		3c Administrator's telephone number 412-828-2100
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name	4b EIN 4d PN
5a	Total number of participants at the beginning of the plan year	5a 43
b	Total number of participants at the end of the plan year	5b 0
c(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	5c(1)
c(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c(2)
d(1)	Total number of active participants at the beginning of the plan year	5d(1) 26
d(2)	Total number of active participants at the end of the plan year	5d(2) 0
e	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e 0

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

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	06/18/2026	VIJAY TAHILIANI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 600244. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	8809587	13142
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	8809587	13142
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	581494	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		581494
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	8252036	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f	95903	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		8347939
i Net income (loss) (subtract line 8h from line 8c)	8i		-7766445
j Transfers to (from) the plan (see instructions)	8j	-1030000	

Part IV Plan Characteristic Codes

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 3H 1I 1H
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		500000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below.....	☒ Yes ☐ No
a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40.....	11a 0
b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:	
☐ Yes.	
☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.	
☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.	
☐ No. Other. Provide explanation _____	

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.	☐ Yes ☐ No
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	
b Enter the minimum required contribution for this plan year	12b
c Enter the amount contributed by the employer to the plan for this plan year	12c
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d
e Will the minimum funding amount reported on line 12d be met by the funding deadline?.....	☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	☒ Yes ☐ No	
a If "Yes," enter the amount of any plan assets that reverted to the employer this year.....	13a 0	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No	
c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)		
13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
ROBROY INDUSTRIES, INC. 401K SAVINGS PLAN	23-2926669	001

Part VIII IRS Compliance Questions

14a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No	
14b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).	
☐ Design-based safe harbor method	
☐ "Prior year" ADP test	
☐ "Current year" ADP test	
☒ N/A	
15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 02 / 28 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705276A.	

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 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF ROBROY INDUSTRIES, INC.	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ROBROY INDUSTRIES, INC.	D Employer Identification Number (EIN) 23-2926669
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month 01 Day 01 Year 2025
2	Assets:
a	Market value 2a 8809587
b	Actuarial value 2b 8809587
3	Funding target/participant count breakdown
	(1) Number of participants (2) Vested Funding Target (3) Total Funding Target
a	For retired participants and beneficiaries receiving payment 8 1579100 1579100
b	For terminated vested participants 9 458969 458969
c	For active participants 26 5896754 5896754
d	Total 43 7934823 7934823
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 5.36 %
6	Target normal cost
a	Present value of current plan year accruals 6a 231777
b	Expected plan-related expenses 6b 4558
c	Target normal cost 6c 236335

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

SIGN HERE	Signature of actuary KEITH L. NICHOLS, M.A.A.A., E.A. Type or print name of actuary USI CONSULTING GROUP Firm name 6 PPG PLACE SUITE 200 PITTSBURGH, PA 15222 Address of the firm	06/11/2026 Date 26-04725 Most recent enrollment number 412-851-5272 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1718096
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	423439
9 Amount remaining (line 7 minus line 8)	0	1294657
10 Interest on line 9 using prior year's actual return of 5.62 %	0	72760
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.24 %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	1367417

Part III Funding Percentages

14 Funding target attainment percentage	14	93.79 %
15 Adjusted funding target attainment percentage	15	111.02 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	89.35 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ►			18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 5.00 %	2nd segment: 5.27 %	3rd segment: 5.50 % ☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined	☐ Prescribed - separate	☐ Substitute

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

Part VIII	Minimum Required Contribution For Current Year
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	236335	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	492653	55376	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	291711	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	291711	291711
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
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)
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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
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Exhibit XIII

Age and Service Distribution

Age Near Year	Years of Credited Service										Total
	0	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
<25											
25-29											
30-34											
35-39											
40-44						1					1
45-49											
50-54						2	2	1			5
55-59					2	1	1	3	4		11
60-64					1	3		3	2		9
65-69											
70+											0
Total	0	0	0	0	3	7	3	7	6	0	26



Appendix B

Statement of Actuarial Assumptions and Methods

Minimum Funding Annual Interest Rates

24-month segment rates averaged through the end of December 2024 and published in January 2025 (as prescribed by IRC 430) and adjusted to reflect ARPA:

- Segment 1 (0 – 5 years) 5.00%
- Segment 2 (5 to 20 years) 5.27%
- Segment 3 (more than 20 years) 5.50%
- Effective Interest Rate 5.36%

Maximum Deductible Annual Interest Rates

24-month segment rates averaged through the end of December 2024 and published in January 2025 (as prescribed by IRC 430) as follows:

- Segment 1 (0 – 5 years) 5.00%
- Segment 2 (5 to 20 years) 5.27%
- Segment 3 (more than 20 years) 5.40%
- Effective Interest Rate 5.32%

PBGC and LDROM Annual Interest Rates

24-month segment rates averaged through the end of December 2024 and published in January 2025 using the Alternative Method (as prescribed by IRC 430) as follows:

- Segment 1 (0 – 5 years) 5.00%
- Segment 2 (5 to 20 years) 5.27%
- Segment 3 (more than 20 years) 5.40%
- Effective Interest Rate 5.32%

ASC 960 Discount Rate

Discount Rate 7.00%

Rationale: Selected by the Plan Sponsor and falls within a range of reasonable expectations based on the plan's investment policy and various published capital market return assumptions.

Salary Scale

4.00% per year.

Rationale: Based on historical salary increases.

Mortality

Funding: Mortality as proved in Notice 2022-22, male and female, as prescribed by IRC 430.

ASC 960-20: Pri-2012 Blue Collar Mortality by participant status for the Belding Michigan, Morrisville Pennsylvania and Avinger Texas Divisions, and Gilmer Division project with Scale MP-2021, as selected by the plan sponsor to align with ASC 715 results. The Salaried Plan uses the Pri-2012 White Collar Mortality Table.

Rationale: Prescribed table for funding, and for ASC the table reflects the most recent mortality and projection scale released by the Society of Actuaries.



Appendix B (Continued)

Rates of Retirement	100% at Normal Retirement Date.	
	Terminated Vested participants and Deferred Beneficiaries are assumed to commence at Normal Retirement Date.	
	Rationale: Based on historical experience.	
	Weighted Average Retirement Age is 65. This is the average retirement age for someone eligible to retire at all ages using the assumed retirement rates and no other decrements.	
Rates of Turnover	<u>Age</u>	<u>Rates</u>
	25	17.22%
	40	13.10%
	55	4.40%
Rates of Disability	None.	
Assumptions Made In Valuing Spouse's Benefit	85% of all participants are married. Female spouses are three years younger than males.	
Optional Form Selection	It is assumed that all participants will elect the normal form of payment.	
Provision for Expenses	The expected non-investment related expenses expected to be paid from plan assets, which were assumed to equal actual administrative expenses during the prior year plus PBGC premiums for the current year, were included in the Target Normal Cost for Minimum Required Contribution purposes.	
Standing Elections	The client has not signed an election that provides for the automatic use of the Carryover Balance and/or Prefunding Balance if necessary to meet the minimum funding requirement.	
Asset Method	Funding: Market Value of Assets plus interest adjusted accrued but unpaid contributions as of the valuation date.	
	ASC 960-20: Market Value of Assets plus, any contributions for prior plan years that will be made in this plan year.	
Funding Method	Pure Unit Credit	
Employees Valued	Only participants as of the valuation date were valued.	



Appendix B (Continued)

Modeling Assumption

The actuarial liabilities shown in this report are determined using software purchased from an outside vendor which was developed for this purpose. Certain information is entered into this model in order to generate the liabilities. These inputs include economic and non-economic assumptions, plan provisions, and census information. We rely on the coding within the software to value the liabilities using the actuarial methods and assumptions selected. Both the input to and the output from the model are checked for accuracy and reviewed for reasonableness.

Changes in Assumptions and Methods since the Last Actuarial Valuation

Funding Interest and Mortality: The funding interest and mortality table were updated as mandated by the Pension Protection Act of 2006.

Justification for Changes in Actuarial Assumptions

The only assumption changes were to prescribed actuarial assumptions or as a result of At-Risk status. Therefore, the plan did not need IRS approval to change assumptions and there is no need to disclose any "Change in Actuarial Assumptions."



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► Round off amounts to nearest dollar.	
► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan RETIREMENT PLAN FOR EMPLOYEES OF ROBROY INDUSTRIES, INC.	B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ROBROY INDUSTRIES, INC.	D Employer Identification Number (EIN) 23-2926669
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2025			
2	Assets:			
a	Market value	2a	8,809,587	
b	Actuarial value	2b	8,809,587	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	8	1,579,100	1,579,100
b	For terminated vested participants	9	458,969	458,969
c	For active participants	26	5,896,754	5,896,754
d	Total	43	7,934,823	7,934,823
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a	Funding target disregarding prescribed at-risk assumptions	4a		
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5	Effective interest rate	5	5.36%	
6	Target normal cost			
a	Present value of current plan year accruals	6a	231,777	
b	Expected plan-related expenses	6b	4,558	
c	Target normal cost	6c	236,335	

Statement by Enrolled Actuary	
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.	
SIGN HERE	KN Signature of actuary KEITH L. NICHOLS, M.A.A.A., E.A. Type or print name of actuary USI CONSULTING GROUP Firm name 6 PPG PLACE SUITE 200 PITTSBURGH PA 15222 Address of the firm
6/11/2026 Date 2604725 Most recent enrollment number 412-851-5272 Telephone number (including area code)	

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost		
21	Discount rate:		
a	Segment rates:	1st segment: 5.00 % 2nd segment: 5.27 % 3rd segment: 5.50 %	☐ N/A, full yield curve used
b	Applicable month (enter code).....	21b	0
22	Weighted average retirement age	22	65
23	Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute		
Part VI	Miscellaneous Items		
24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No		
25	Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No		
26	Demographic and benefit information		
a	Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
b	Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...		☐ Yes ☒ No
27	If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27	
Part VII	Reconciliation of Unpaid Minimum Required Contributions For Prior Years		
28	Unpaid minimum required contributions for all prior years	28	0
29	Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0
Part VIII	Minimum Required Contribution For Current Year		
31	Target normal cost and excess assets (see instructions):		
a	Target normal cost (line 6c).....	31a	236,335
b	Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	492,653	55,376
b	Waiver amortization installment	0	0
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33
34	Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....		34 291,711
35	Balances elected for use to offset funding requirement	0	291,711
36	Additional cash requirement (line 34 minus line 35).....		36 0
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37 0
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)		38a 0
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b
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 Line 22 - Description of Weighted Average Retirement Age

Plan Name: Retirement Plan for Employees of Robroy Industries, Inc.

EIN: 23-2926669

Plan Number: 003

All participants are assumed to retire at age 65, the normal retirement age

Appendix A

Summary of Principal Plan Provisions – Salaried Employees

Plan Sponsor	Robroy Industries, Inc.						
EIN/PN	23-2926669/003. This EIN is used for all divisions.						
Effective Date	January 1, 1972						
Plan Year Ends	December 31						
Eligibility for Participation	Participation begins the first day of the month following the completion of one year of employment and attainment of age 21, or age 50. Employees whose date of hire is after 12/31/2002 or who attain salaried status after 12/31/2002 are excluded.						
Normal Retirement Date	First of the month coincident with or next following attainment of age 65 and completion of 5 years of participation, not to exceed age 70.						
Normal Retirement Pension	1.25% of Average Monthly Compensation multiplied by Years of Credited Service, plus the accrued benefit as of 12/31/88. The Normal Retirement Pension is computed to the nearest one-twelfth of a year and the nearest dollar. Effective 1/1/2019, all benefit accruals cease for Highly Compensated Employees.						
Standard Form of Pension	An annuity payable during the lifetime of the participant.						
Early Retirement	Normal retirement pension actuarially reduced to reflect payments made before Normal Retirement Date, for any participant who has attained his fifty-fifth birthday and completed five years of service.						
Termination Benefit	A participant shall be vested in his accrued benefit according to the following schedule. <table><tr><th><u>Years of Service</u></th><th><u>Vested Percentage</u></th></tr><tr><td>0-4</td><td>0%</td></tr><tr><td>5+</td><td>100%</td></tr></table>	<u>Years of Service</u>	<u>Vested Percentage</u>	0-4	0%	5+	100%
<u>Years of Service</u>	<u>Vested Percentage</u>						
0-4	0%						
5+	100%						
Death Benefit	The spouse of a married participant with a vested accrued benefit is entitled to a monthly annuity equal to 100% of the actuarially reduced Joint & 100% Survivorship benefit, commencing on the later of the first day of the month following the participant's Early Retirement Date or the date of death.						



Appendix A (Continued) – Salaried Employees

Optional Form of Payment

Life Annuity, Life Annuity with 10 Years Guaranteed, Joint & 50% or 66% or 100% Survivor Annuity.

Definitions

Compensation:

A participant's total W-2 earnings for the calendar year.

Average Monthly Compensation:

A participant's highest average earnings received in any three consecutive full calendar years during the last five full calendar years prior to Normal Retirement Date.

Effective January 1, 2012, the definition was changed to include the last ten full calendar years prior to Normal Retirement Date.

Year of Service:

A Plan Year in which the participant is credited with at least 1,000 Hours of Service.

Years of Credited Service:

A period of continuous employment after December 31, 1988, excluding service prior to age 21. Also, if the participant was employed prior to January 1, 1994, the first Year of Service is also excluded. Credited Service is counted in years, months and days.

Hours of Service:

An employee shall be credited with 95 Hours of Service for each semi-monthly period they work.

Changes in Plan Provisions

Accruals were frozen for Highly Compensated Employees effective January 1, 2019.



Appendix A (Continued) - Belding Michigan Division, Morrisville Pennsylvania Division and Avinger Texas Division

Effective Date	January 1, 1979						
Plan Year Ends	December 31						
Eligibility for Participation	Participation begins the first day of the month following employment. Employees who are hired or rehired after 12/31/2006 are excluded. No employee may enter or re-enter the plan after 12/31/2006.						
Normal Retirement Date	First of the month coincident with or next following attainment of age 65 and completion of 5 years of participation.						
Normal Retirement Pension	1.25% of Average Monthly Compensation multiplied by Years of Credited Service earned after 1/1/2009, plus .875% of Average Monthly Compensation multiplied by Years of Credited Service earned after 12/31/88, but before 1/1/2009, plus the accrued benefit as of 12/31/88. The Normal Retirement Pension is computed to the nearest one-twelfth of a year and the nearest dollar.						
Standard Form of Pension	An annuity payable during the lifetime of the participant.						
Early Retirement	Normal retirement pension actuarially reduced to reflect payments made before Normal Retirement Date, for any participant who has attained his fifty-fifth birthday and completed five years of service.						
Termination Benefit	A participant shall be vested in his accrued benefit according to the following schedule. <table> <tr> <th>Years of Service</th><th>Vested Percentage</th></tr> <tr> <td>0-4</td><td>0%</td></tr> <tr> <td>5+</td><td>100%</td></tr> </table>	Years of Service	Vested Percentage	0-4	0%	5+	100%
Years of Service	Vested Percentage						
0-4	0%						
5+	100%						
Death Benefit	The spouse of a married participant with a vested accrued benefit is entitled to a monthly annuity equal to 100% of the actuarially reduced Joint & 100% Survivorship benefit, commencing on the later of the first day of the month following the participant's Early Retirement Date or the date of death.						
Optional Form of Payment	Life Annuity, Life Annuity with 10 Years Guaranteed, Joint & 50% or 66% or 100% Survivor Annuity.						



Appendix A (Continued) – Belding Michigan Division, Morrisville Pennsylvania Division and Avinger Texas Division

Definitions

Compensation:

A participant's total W-2 earnings for the calendar year.

Average Monthly Compensation:

A participant's highest average earnings received in any three consecutive full calendar years during the last five full calendar years prior to Normal Retirement Date.

Effective January 1, 2012, the definition was changed to include the last ten full calendar years prior to Normal Retirement Date.

Year of Service:

A Plan Year in which the employee is credited with at least 1,000 hours.

Years of Credited Service:

A period of continuous employment after December 31, 1988, counted in years, months and days.



Appendix A (Continued) – Hourly Employees of Robroy Industries - Texas, L.P.

Effective Date	January 1, 1976						
Plan Year Ends	December 31						
Eligibility for Participation	Participation begins on the earlier of the first day of the month following employment or the attainment of age 50. Employees who are hired or re-hired after 12/31/2006 are excluded. No employee may enter or re-enter the plan after 12/31/2006.						
Normal Retirement Date	First of the month coincident with or next following attainment of age 65 and completion of 5 years of participation.						
Normal Retirement Pension	1.0% of Average Monthly Compensation multiplied by Years of Credited Service after January 1, 1995, plus the accrued benefit as of December 31, 1994. The Normal Retirement Pension is computed to the nearest one-twelfth of a year and the nearest dollar.						
Standard Form of Pension	An annuity payable during the lifetime of the participant.						
Early Retirement	Normal retirement pension actuarially reduced to reflect payments made before Normal Retirement Date for any participant who has attained age 55 and completed five years of service.						
Termination Benefit	A participant shall be vested in his accrued benefit according to the following schedule. <table> <tr> <th><u>Years of Service</u></th><th><u>Vested Percentage</u></th></tr> <tr> <td>0-4</td><td>0%</td></tr> <tr> <td>5+</td><td>100%</td></tr> </table>	<u>Years of Service</u>	<u>Vested Percentage</u>	0-4	0%	5+	100%
<u>Years of Service</u>	<u>Vested Percentage</u>						
0-4	0%						
5+	100%						
Death Benefit	The spouse of a married participant with a vested accrued benefit is entitled to a monthly annuity equal to 50% of the actuarially reduced Joint & 50% Survivorship benefit, commencing on the later of the first day of the month following the participant's Early Retirement Date or the Date of Death.						
Optional Form of Payment	Life Annuity, Life Annuity with 10 Years Guaranteed, Joint & 50% or 66% or 100% Survivor Annuity.						



Appendix A (Continued) – Hourly Employees of Robroy Industries - Texas, L.P.

Definitions

Compensation:

A participant's total W-2 earnings for the calendar year, less certain bonus payments and certain taxable fringe benefits.

Average Monthly Compensation:

Average actual earnings received by the employee as reported on the employee's Form W-2 for the three highest years' earnings out of the last five years of employment.

Year of Service:

A plan year in which the participant is credited with at least 1,000 hours.

Years of Credited Service:

A period of continuous employment after December 31, 1994, counted in years, months and days.



Exhibit VII

Schedule of Amortization Bases

Shortfall Amortization Bases¹

Date Established	Present Value of Payments	Remaining Years	Amortization Installment
1/1/2025	\$ (255,698)	15	\$ (23,781)
1/1/2024	(471,978)	14	(45,980)
1/1/2023	<u>1,220,329</u>	13	<u>125,137</u>
Total	\$ 492,653		\$ 55,376

Waiver Amortization Bases

Date Established	Present Value of Payments	Remaining Years	Amortization Installment
1/1/2025	\$ <u>0</u>	N/A	\$ <u>0</u>
Total	\$ 0		\$ 0

¹ 15 year amortization was adopted effective with the 2020 plan year per the terms of ARPA.

