

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
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ 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. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan CHROMALLOY GROUP PENSION PLAN
1b	Three-digit plan number (PN) ▶ 084
1c	Effective date of plan 11/24/2004
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) CHROMALLOY CORPORATION 4100 RCA BLVD PALM BEACH GARDENS, FL 33410
2b	Employer Identification Number (EIN) 13-1885030
2c	Plan Sponsor's telephone number 561-935-3571
2d	Business code (see instructions) 333610

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.

SIGN HERE	Filed with authorized/valid electronic signature.	07/13/2026	KERRY LEWIS
	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 2485
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	 6a(1) 225 6a(2) 193 6b 1298 6c 662 6d 2153 6e 254 6f 2407 6g(1) 6g(2) 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

1B 1I 3H 1A

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

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
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For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan CHROMALLOY GROUP PENSION PLAN	B Three-digit plan number (PN) ▶ 084
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CHROMALLOY CORPORATION	D Employer Identification Number (EIN) 13-1885030
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 10 Day 01 Year 2024			
2	Assets:			
a	Market value	2a	149740810	
b	Actuarial value	2b	137752464	
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	1473	133808125	133808125
b	For terminated vested participants	831	32824549	32824549
c	For active participants	225	14477970	14483369
d	Total	2529	181110644	181116043
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	5.32 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	2445000	
c	Target normal cost	6c	2445000	

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 MARK B. GENGENBACH Type or print name of actuary WILLIS TOWERS WATSON US LLC Firm name 200 LIBERTY STREET NEW YORK, NY 10281 Address of the firm	06/12/2026 Date 26-07102 Most recent enrollment number 212-915-8888 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	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>21.09</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2356
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.16</u> %		122
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		2478
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	76.05 %
15 Adjusted funding target attainment percentage	15	76.05 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	76.30 %
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
01/15/2025	1745000	0			
04/15/2025	1665000	0			
07/15/2025	1610000	0			
10/15/2025	1610000	0			
06/05/2026	820000	0			
Totals ►			18(b)	7450000	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	7160993

20 Quarterly contributions and liquidity shortfalls:

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.93 %	2nd segment: 5.27 %	3rd segment: 5.59 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 63
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	2445000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	43363579	4713093	
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	7158093	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)	36	7158093	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	7160993	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	2900	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025		
A Name of plan CHROMALLOY GROUP PENSION PLAN		B Three-digit plan number (PN) ▶ 084
C Plan sponsor's name as shown on line 2a of Form 5500 CHROMALLOY CORPORATION		D Employer Identification Number (EIN) 13-1885030

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

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)

WILLIS TOWERS WATSON, LLC

53-0181291

(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 17 50 64	NONE	657134	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

TOWERS WATSON INVESTMENT SERVICES,

52-1868818

(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 51	NONE	213093	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THE BANK OF NEW YORK MELLON

13-5160382

(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?
21 25 50	NONE	124304	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

CROWE LLP

35-0921680

(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?
10 50	NONE	45675	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

LEGAL AND GENERAL INVESTMENT MGMT

20-8058531

(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 51	NONE	28254	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

INCOME RESEARCH + MANAGEMENT

37-6567224

(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 51 52	NONE	18050	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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)

BLACKROCK

45-1743707

(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?
21 24 28 50 51	NONE	12900	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration		DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2024 This Form is Open to Public Inspection.	
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025					
A Name of plan CHROMALLOY GROUP PENSION PLAN				B Three-digit plan number (PN) ▶ 084	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 CHROMALLOY CORPORATION				D Employer Identification Number (EIN) 13-1885030	
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)					
a Name of MTIA, CCT, PSA, or 103-12 IE: CHROMALLOY GROUP MASTER TRUST					
b Name of sponsor of entity listed in (a): CHROMALLOY CORPORATION					
c EIN-PN 13-3708564-001		d Entity code M	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 146212775		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		
a Name of MTIA, CCT, PSA, or 103-12 IE:					
b Name of sponsor of entity listed in (a):					
c EIN-PN		d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)		

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025		
A Name of plan CHROMALLOY GROUP PENSION PLAN		B Three-digit plan number (PN) ▶ 084
C Plan sponsor's name as shown on line 2a of Form 5500 CHROMALLOY CORPORATION		D Employer Identification Number (EIN) 13-1885030

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2470000	2430000
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	147304045	146212775
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	149774045	148642775
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h	215413	140576
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	215413	140576
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	149558632	148502199

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	7450000	
(B) Participants.....	2a(1)(B)		
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B), (C), and line 2a(2)	2a(3)		7450000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		0
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C).....	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		8892368
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		16342368

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14426981	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		14426981
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	518898	
(4) IQPA audit fees	2i(4)	44625	
(5) Investment advisory and investment management fees	2i(5)	216884	
(6) Bank or trust company trustee/custodial fees	2i(6)	95362	
(7) Actuarial fees	2i(7)	149969	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	1946082	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		2971820
j Total expenses. Add all expense amounts in column (b) and enter total	2j		17398801

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1056433
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **CROWE LLP**

(2) EIN: **35-0921680**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		☒	
e Was this plan covered by a fidelity bond?	☒		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		☒	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 576770.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
For calendar plan year 2024 or fiscal plan year beginning 10/01/2024 and ending 09/30/2025		
A Name of plan CHROMALLOY GROUP PENSION PLAN		B Three-digit plan number (PN) ▶ 084
C Plan sponsor's name as shown on line 2a of Form 5500 CHROMALLOY CORPORATION		D Employer Identification Number (EIN) 13-1885030
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 13-3708564		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3 44
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2024 v. 240311		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: 32.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 43.0 %

High-Yield Debt: 14.0 % Real Assets: 8.0 % Cash or Cash Equivalents: 3.0 % Other: 0.0 %

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_____.

THE CHROMALLOY GROUP PENSION PLAN

FINANCIAL STATEMENTS

September 30, 2025 and 2024

CHROMALLOY GROUP PENSION PLAN

FINANCIAL STATEMENTS
September 30, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

To the Employee Benefits Administrative Committee of the
Chromalloy Group Pension Plan
Orangeburg, New York

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

We have performed audits of the financial statements of Chromalloy Group 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 September 30, 2025 and 2024, 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 September 30, 2025 and 2024, and for the years then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the 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 accounting principles generally accepted in the United States of America.
- 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).

(Continued)

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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 from the date 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

(Continued)

- 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 accounting principles generally accepted in the United States of America.

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 accounting principles generally accepted in the United States of America.

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.


Crowe LLP

New York, New York
July 6, 2026

CHROMALLOY GROUP PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Net assets available for benefits		
Plan interest in Chromalloy Corporation Master Trust (Notes 8 and 9)	\$ 146,212,775	\$ 147,304,045
Employer contributions receivable	<u>2,430,000</u>	<u>2,470,000</u>
Total assets	148,642,775	149,774,045
 Liabilities		
Accrued expenses	<u>140,576</u>	<u>215,413</u>
Net assets available for benefits	<u>\$ 148,502,199</u>	<u>\$ 149,558,632</u>

See accompanying notes to financial statements.

CHROMALLOY GROUP PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Additions to net assets available for benefits		
Investment income		
Plan interest in Chromalloy Corporation		
Master Trust (Notes 9 and 10)	\$ 8,892,367	\$ 26,970,875
Employer contributions	<u>7,450,000</u>	<u>7,250,000</u>
Total additions	16,342,367	34,220,875
Deductions from net assets available for benefits		
Benefits paid directly to participants	14,426,981	13,958,348
Administrative expenses	1,026,355	964,204
Payments to PBGC	<u>1,945,464</u>	<u>1,868,504</u>
Total deductions	<u>17,398,800</u>	<u>16,791,056</u>
Net increase (decrease)	(1,056,433)	17,429,819
Net assets available for benefits		
Beginning of year	<u>149,558,632</u>	<u>132,128,813</u>
End of year	<u>\$ 148,502,199</u>	<u>\$ 149,558,632</u>

See accompanying notes to financial statements.

CHROMALLOY GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Chromalloy Group Pension Plan (the “Plan”) is provided for general information only. Participants should refer to the plan document for more complete information.

General: The Chromalloy Group Pension Plan is a noncontributory, defined benefit plan sponsored by Chromalloy Corporation (the “Company”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). Effective October 2, 2018, the Sequa Pension Plan (“Prior Plan”), was merged into the Plan. Effective April 28, 2023, Sequa Corporation was renamed to Chromalloy Corporation (“Chromalloy”). Effective January 1, 2024, the Plan was renamed Chromalloy Group Pension Plan.

Participation and Benefits – Roll Coater: Prior to October 2, 2018, the Plan covered only hourly employees of Precoat Metals Corp., formerly Roll Coater Inc., who were covered by a collective bargaining agreement providing his or her participation in the Plan. Such employees working in Kingsbury, Indiana were covered under Part A of the Plan, those working in Hawesville, Kentucky were covered under Part B of the Plan, and those working in Greenfield, Indiana were covered under Part C of the Plan. No individual shall be eligible to become a participant under Part A after January 24, 2005, Part B after May 31, 2005 and Part C after June 24, 2006. No employee will accrue any additional benefits under Part A after March 18, 2005, Part B after July 15, 2005 and Part C after August 10, 2006. In October 2011, Roll Coater Inc. was sold to the Company and was then merged with Precoat Metals Corp. On May 13, 2022, Chromalloy Corporation spun off Precoat Metals, which was subsequently acquired by AZZ Inc (“AZZ”). As a result, obligations and related plan assets attributable to participants of Precoat were transferred to the standalone Precoat Pension Plan.

Participation and Benefits – Sequa Pension Plan: Effective July 1, 2011, the Prior Plan covered all eligible salaried and hourly non bargaining employees, as well as certain hourly employees covered by collective bargaining agreements with employers that have adopted the Prior Plan. Prior to July 1, 2011, the Prior Plan only covered certain hourly employees covered by collective bargaining agreements with employers that have adopted the Prior Plan.

Certain collective bargaining employees became eligible for participation in the Prior Plan upon attaining the age of 21 and completing one year of service, as defined in the Prior Plan document. Benefit accruals and participation for all bargaining employees were frozen (based on the latest bargaining agreements, the last one effective June 30, 2013). Participation in the Sequa Retirement Plan for non-bargaining employees was frozen to new employees on December 31, 2005. Benefit accruals were frozen for non-bargaining participating employees who did not attain age 45 by December 31, 2005. Non-bargaining participating employees who were at least age 45 by December 31, 2005 continued to accrue benefits unless the participant made an irrevocable election to cease participation in the Prior Plan and instead participate in the discretionary Company retirement contribution feature of the Sequa 401(k) Plan. Effective December 31, 2017, all benefit accruals under the Prior Plan were frozen.

Participants are eligible for pension benefits upon reaching normal retirement age of 65 provided they are fully vested (credited with at least five years of service). There is no partial vesting before five years of service. The Prior Plan benefit payments are determined by the collective bargaining agreements for the collective bargaining employees in the Prior Plan. Retirement benefit payments for salaried and hourly non collective bargaining employees in the Prior Plan are based on a specified percentage of participant's average compensation multiplied by years of benefit service.

(Continued)

CHROMALLOY GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 1 - DESCRIPTION OF THE PLAN (Continued)

Funding and Administrative Expenses: The Company contributes such amounts as are necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to Plan participants. The Company's policy is to contribute an annual amount sufficient to meet the minimum funding requirements of ERISA. The Company was in compliance with the minimum funding requirements of ERISA for the years ended September 30, 2025 and 2024. Administrative expenses are paid out of Plan assets.

NOTE 2 - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting: The accompanying financial statements of the Plan have been prepared under the accrual basis of accounting in accordance with U.S. Generally Accepted Accounting Principles ("U.S. GAAP").

Investment Valuation and Income Recognition: As of and for the years ended September 30, 2025 and 2024, all Plan assets were held by the Chromalloy Corporation Master Trust (the "Master Trust"). The Master Trust investments reflected in the accompanying financial statements have been reported at fair value. Fair value is 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 (see Note 10).

Purchases and sales of investments were recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date. The Plan's interest in the Master Trust includes the Master Trust's gains (losses) on the investments bought and sold as well as held.

Use of Estimates: The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein and disclosures of the actuarial present value of accumulated plan benefits and contingent assets and liabilities. These estimates and assumptions are based on management's best estimate and judgment. Management evaluates its estimates and assumptions on an ongoing basis using historical experience and other factors, including consideration of the current economic environment. Management adjusts such estimates when facts and circumstances dictate. As future events and their effects cannot be determined with precision, actual results may differ from those estimates and assumptions.

Payment of Benefits: Benefit payments to participants are recorded upon distribution.

NOTE 3 - PLAN TERMINATION

Although the Company has not expressed any intent to do so, it has the right to terminate the Plan in accordance with the Plan provisions and the provisions set forth by ERISA. Should the Plan terminate at some future time, its net assets will be distributed in accordance with statutory rules. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC") at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC, while other benefits may not be provided for at all.

(Continued)

CHROMALLOY GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 3 - PLAN TERMINATION (Continued)

The PBGC will guarantee the payment of most vested normal age retirement benefits and early retirement benefits which employees were receiving or were entitled to receive as of the date the Plan's termination. For 2025 the PBGC monthly maximum guaranteed benefit is \$7,432 for a single life annuity commencing at age 65. This amount is adjusted periodically by the PBGC. Other forms of benefits and/or benefit commencement dates prior to age 65 might have a lower maximum monthly amount. Benefit commencement dates after age 65 might have a higher maximum monthly amount.

Plan members will be fully vested in their rights under the Plan to the extent then funded, in the order of priority specified in the Plan. In accordance with ERISA, a more detailed description of the allocation of the Plan assets upon termination can be obtained by reference to the Plan document, which is available to all Plan participants.

NOTE 4 - TRUST AGREEMENT

Effective October 1, 2018, under the terms of the Master Trust Agreement, The Bank of New York Mellon/BNY Mellon, N.A. (the "trustee") serves as trustee of the Plan and carries out an investment policy established by the Chromalloy Corporation Employee Benefit Plans Investment Committee, consistent with the purposes of the Plan and the requirements of applicable laws and regulations. The trustee is considered a party-in-interest to the Plan.

NOTE 5 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

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

Willis Towers Watson US LLC, the Company's actuary and retirement consultant, 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. For collective bargaining employees, benefits under the Plan are based on the benefit levels negotiated between the Company and each union, multiplied by the employee's benefit service (generally to a maximum of 30 years). For salaried and hourly non collective bargaining employees, benefits under the Plan are based on a specified percentage of the participant's average compensation multiplied by years of benefit service.

The actuarial present value of accumulated plan benefits as of September 30, 2024 is as follows:

Vested benefits	
Retired participants and beneficiaries	\$ 125,574,798
Other participants	43,230,840
Nonvested benefits	<u>11,472</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 168,817,110</u>

(Continued)

CHROMALLOY GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 5 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

The changes in actuarial present value of accumulated plan benefits since the date of the previous Plan valuation, September 30, 2023, are as follows:

Actuarial present value of accumulated benefits as of September 30, 2023	\$ 172,668,001
Increase (decrease) attributed to:	
Actuarial (gains) & losses	(254,705)
Interest	10,362,162
Benefit payments	<u>(13,958,348)</u>
	<u>(3,850,891)</u>
 Actuarial present value of accumulated benefits as of September 30, 2024	 <u>\$ 168,817,110</u>

The more significant assumptions underlying the computations are as follows:

	<u>2024</u>
Assumed rate of return on investments	6.25% compounded annually
Mortality basis	Adjusted Pri-2012 base table (with blue collar adjustment) MP-2021 improvement scale
Weighted-average retirement age	Age 65

Actuarial assumptions for the period before normal retirement include factors for assumed mortality and termination of employment.

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The actuarial valuation as of September 30, 2025 has not yet been prepared.

The Adjusted Funding Target Attainment Percentage ("AFTAP") for the plan year beginning October 1, 2024 is 76.05%. If the AFTAP is at least 70% but less than 80%, the lump sum distribution amounts that can be paid are limited. Effective July 1, 2023, lump sum distributions from the Plan are restricted to \$5,000. As of January 1, 2024, this restriction increased to \$7,000 due to SECURE 2.0 legislation. There are no other benefit restrictions on the Plan at this time.

NOTE 6 - RISKS AND UNCERTAINTIES

The Plan, via the Master Trust, invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, and the sensitivity of certain fair value estimates to changes in valuation assumptions, 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.

(Continued)

CHROMALLOY GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 6 - RISKS AND UNCERTAINTIES (Continued)

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

NOTE 7 - TAX STATUS

The IRS has determined and informed the Company by a letter dated July 5, 2012 that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended and restated since receiving the determination letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

U.S. GAAP requires management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of September 30, 2025 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or de-recognition of an asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2022.

NOTE 8 - CERTIFIED INVESTMENTS

Certain information related to the Plan's interest in the Master Trust disclosed in the accompanying financial statements, including investments held at September 30, 2025 and 2024, and net appreciation in fair value of investments, interest and dividends for the years ended September 30, 2025 and 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by The Bank of New York Mellon/BNY Mellon, N.A. (the trustee of the Plan).

NOTE 9 - THE CHROMALLOY CORPORATION MASTER TRUST INFORMATION

As of September 30, 2025 and 2024, the Plan has 100% interest in the assets of the Master Trust. The following table presents the net assets of the Master Trust as of September 30, 2025 and 2024.

	<u>2025</u>	<u>2024</u>
Investments at fair value	\$ 146,205,516	\$ 147,288,354
Total investments	146,205,516	147,288,354
Accrued interest	<u>7,259</u>	<u>15,691</u>
Net assets of Master Trust	<u>\$ 146,212,775</u>	<u>\$ 147,304,045</u>

(Continued)

CHROMALLOY GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 9 - THE CHROMALLOY CORPORATION MASTER TRUST INFORMATION (Continued)

The Master Trust income for the years ended September 30, 2025 and 2024 is as follows:

	<u>2025</u>	<u>2024</u>
Net appreciation in fair value of investments	\$ 8,718,278	\$ 26,680,193
Interest	<u>174,089</u>	<u>290,772</u>
Investment income	<u>8,892,367</u>	<u>26,970,965</u>
 Plan's interest in investment income of Master Trust	 <u>\$ 8,892,367</u>	 <u>\$ 26,970,965</u>

NOTE 10 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 820, *Fair Value Measurements and Disclosures*, defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

- 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 to the valuation methodology include:
- 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;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means; and
 - 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used by the Master Trust for assets measured at fair value.

Collective trust funds: Fair values of shares of collective trusts are based upon the net asset values of the funds reported by the fund managers as of the Plan's financial statement dates and recent transaction prices. There are no restrictions as to the redemption of these collective trusts nor does the Plan have any contractual obligations to further invest in any individual collective trusts.

(Continued)

CHROMALLOY GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 10 - FAIR VALUE MEASUREMENTS (Continued)

Pooled trust: The fair values of participating units held in the pooled trust, are based on the net asset values reported by the fund manager as of the financial statement date and recent transaction prices. There are no restrictions as to the redemption of this pooled trust nor does the Plan have any contractual obligations to further invest in any individual pooled trust. The investment objective of the pooled trust fund is to seek an attractive risk-adjusted total return on a medium- and long-term basis through primarily investing in a portfolio of alternative credit-oriented investment funds and/or managed accounts.

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 or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table set forth by level, within the fair value hierarchy, the Master Trust's investments, at fair value as of September 30, 2025:

	Investments at Fair Value as of September 30, 2025			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled trust*	\$	\$	\$	\$ 37,334,690
Collective trust funds*				108,870,826
Total assets at fair value	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 146,205,516</u>

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in Note 9.

The following table set forth by level, within the fair value hierarchy, the Master Trust's investments, at fair value as of September 30, 2024:

	Investments at Fair Value as of September 30, 2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled trust*	\$ -	\$ -	\$ -	\$ 26,115,214
Collective trust funds*	-	-	-	121,173,140
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,288,354</u>

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in Note 9.

(Continued)

CHROMALLOY GROUP PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 11 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under Department of Labor's regulations as any fiduciary of the Plan, any party rendering services to the Plan, the employer, and certain others. Amounts paid by the Plan to parties-in-interest are considered party-in-interest transactions. The Plan held investment interests in collective trust funds issued by the Bank of New York Mellon/BNY Mellon, N.A. The Bank of New York Mellon/BNY Mellon, N.A., is the trustee of the Plan. Accordingly, these investments qualify as party-in-interest investments.

NOTE 12 - SUBSEQUENT EVENTS

We evaluated subsequent events from the date of the financial statements through July 6, 2026, which represents the date these financial statements were available to be issued. There were no events or transactions occurring during this subsequent event reporting period which require recognition or disclosure in the financial statements.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a Schedule of Active Participant Data as of October 1, 2024

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	9	4	0	0	0	0	0	13
45-49	0	0	0	3	13	3	0	0	0	0	19
50-54	0	0	0	5	16	14	2	0	0	0	37
55-59	0	0	0	3	17	9	19	1	0	0	49
60-64	0	0	0	8	19	18	21	5	0	0	71
65-69	0	0	0	2	8	9	8	4	1	0	32
70 & over	0	0	0	0	2	0	1	1	0	0	4
Total	0	0	0	30	79	53	51	11	1	0	225

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Chromalloy Group Pension Plan
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Plan Sponsor: Chromalloy Corporation
Valuation Date: October 1, 2024

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

Applicable month	June 2024
Interest rate basis	Segment rates from fourth month preceding valuation date

Interest rates:

	Reflecting Stabilization	Not Reflecting Stabilization
First segment rate	4.93%	4.93%
Second segment rate	5.27%	5.27%
Third segment rate	5.59%	5.26%
Effective interest rate	5.32%	5.23%

Annual rates of increase

Compensation:	N/A
Social Security wage base	N/A
Statutory limits on compensation and benefits	2.50%
Assumed return for asset smoothing	5.74%

(for Plan Year ending September 30, 2024)

Assumed return for asset smoothing	5.59%
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(for Plan Year ending September 30, 2025)

Administrative expenses

\$2,445,000
(Assumed to equal \$500,000, plus PBGC premiums expected to be paid by the plan during the current plan year, rounded to the nearest \$1,000)

As permitted by law, rates reflecting stabilization are used to determine the funding target, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Plan Name: Chromalloy Group Pension Plan
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SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality

- **Healthy** Separate rates for non-annuitants and annuitants based on Pri-2012 “Employees” and “Healthy Annuitants” (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).
- **Disabled** Same as assumption used for healthy mortality

Termination

Former non-union participants: rates varying by age and service

Representative Termination Rates

Percentage leaving during the year

Attained Age	Years of Service					
	<1	1	2	3	4	>=5
20	30.0%	29.0%	28.0%	27.0%	26.0%	25.0%
25	30.0%	29.0%	28.0%	27.0%	26.0%	25.0%
30	21.0%	20.0%	19.0%	18.0%	17.0%	16.0%
35	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%
40	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%
45	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%
50	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%
55	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%
60	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
65	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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SCHEDULE SB ATTACHMENTS

Former union participants: rates varying by age and service

Representative Termination Rates

Percentage leaving during the year

Attained Age	Rate
20	7.90%
25	7.72%
30	7.22%
35	6.28%
40	5.15%
45	3.98%
50	2.56%
55	0.94%
60	0.09%
65	0.00%

Disability

Former non-union participants: no disability rates are assumed

Former union participants: rates varying by age and gender

Representative Disability Rates

Percentage becoming disabled during the year

Age	Males	Females
20	0.1130%	0.0520%
25	0.1340%	0.0730%
30	0.1732%	0.1266%
35	0.2416%	0.2046%
40	0.3516%	0.3092%
45	0.5388%	0.4622%
50	0.8886%	0.7292%
55	1.5386%	1.1840%
60	2.2236%	1.4462%
65	2.4680%	1.4770%

Retirement

Former non-union participants: rates varying by age, average age 63

The rates at which participants retire by age are shown below.

Percentage retiring during the year

Age	Assumption
55	5.0%
56	3.0%
57	3.0%
58	3.0%
59	3.0%
60	3.0%
61	3.0%
62	25.0%

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SCHEDULE SB ATTACHMENTS

63	10.0%
64	10.0%
65	100.0%

Former union participants: 100% at age 65, or valuation date if later

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit The later of age 40 and 10 years of service or incidence of disablement
- Retirement benefit Upon termination of employment

Form of payment

Former non-union participants: 50% of participants are assumed to elect a single life annuity and 50% are assumed to elect a 50% J&S annuity.

Former union participants:

- 40% of participants are assumed to elect a single life annuity,
- 20% are assumed to elect a 50% J&S annuity,
- 20% are assumed to elect a 100% J&S annuity,
- 10% are assumed to elect a 5 year certain and life annuity, and
- 10% are assumed to elect a 15 year certain and life annuity.

Percent married

For purposes of valuing pre-retirement surviving spouse benefits, 75% of participants were assumed to be married.

For purposes of determining the optional forms expected to be elected at commencement, 100% of participants were assumed to be married.

Spouse age

Females three years younger than males

Covered pay

Not applicable effective January 1, 2018

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date

First day of plan year

Plan Name: Chromalloy Group Pension Plan
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Funding target	Present value of accrued benefits as required by regulations under IRC §430
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Decrement timing	The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings of 6.25% between October 1, 2023 and September 30, 2024 (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year). The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets, but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Chromalloy Corporation and, based on that review, is not aware of any significant benefits required to be valued that were not. For non-union participants: The plan pays small benefits (with a present value up to \$7,000) in a single lump sum payment as well as lump sums to terminated participants if the value is less than \$10,000. Such lump sums are not explicitly valued as such; rather such benefits are valued using the benefit choice assumptions described above. For union participants: The plan pays small benefits (with a present value up to \$7,000) in a single lump sum payment. Such lump sums are not explicitly valued as such; rather such benefits are valued using the benefit choice assumptions described above.

Plan Name:	Chromalloy Group Pension Plan
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Plan Sponsor:	Chromalloy Corporation
Valuation Date:	October 1, 2024

SCHEDULE SB ATTACHMENTS

Sources of Data and Other Information

The plan sponsor, through its third party administrator and trustee, furnished participant data as of 10/1/2024. Information on plan provisions was supplied by the plan sponsor. Information on assets and contributions was supplied by the plan's investment advisor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. No adjustments were made to the data provided by the sources identified above, and we are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Interest rate The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.

Rates of increase in CPI Assumed increases are based on plan sponsor expectations and they represent an estimate of future experience.

Plan-related expenses As required by regulations, plan-related expenses are calculated by estimating the expected expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust). These estimates are based on recent experience and reviewed on an on-going basis for reasonability.

Assumed return for asset smoothing For the plan year ending September 30, 2024, the assumed return is 5.74%. This rate is less than the expected return on assets assumption of 6.25% chosen by the plan sponsor for the 2023 and 2024 fiscal years under U.S. GAAP.

For the plan year ending September 30, 2023, the assumed return of 5.895% used for asset smoothing was determined as follows:

- For the period from October 1, 2022 through November 23, 2022, 14.44% of the expected return on assets assumption of 5.75% chosen by the plan sponsor for the 2022 fiscal year under U.S. GAAP between October 1, 2022 and November 23, 2022. This rate is less than the third segment rate (reflecting stabilization) for the plan year ending September 30, 2023 of 5.92%.
- For the period from November 23, 2022 through September 30, 2023, 85.56% of the third segment rate (reflecting stabilization) for the plan year ending September 30, 2023 of 5.92%. This rate is less than the expected return on assets assumption of 6.25% chosen by the plan sponsor for the 2022 and 2023 fiscal years under U.S. GAAP for the period from November 23, 2022 through September 30, 2023.

Plan Name: Chromalloy Group Pension Plan
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Valuation Date: October 1, 2024

SCHEDULE SB ATTACHMENTS

Based on the results of WTW's Expected Return Estimator, we concurred with the assumptions shown above.

As described above, in no event can the assumed return determined above for each time period be more than the third segment rate (reflecting stabilization) for the current plan year.

Assumptions Rationale - Significant Demographic Assumptions

Mortality (Healthy/Disabled)

Assumptions used for funding purposes are as prescribed by IRC §430(h).

Rates of termination / disability / retirement

The assumptions are based on plan sponsor expectations for the future with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Benefit commencement date for deferred benefits:

- Preretirement death benefit
Surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start then unless the spouse elects to defer. If the spouse elects to defer, actuarial increases from the earliest commencement date must be given, so that a later commencement date is expected to be of approximately equal value, and experience indicates that most spouses do take the benefit as soon as it is available.
- Deferred vested benefit
Deferred vested participants' assumed commencement age is a single age intended to capture the average age at commencement. Deferred vested early commencement factors are not subsidized so that the difference between this approach and using assumed commencement rates at multiple ages is not expected to be significant.

Form of payment

The percentage of retiring participants assumed to take various annuity forms of payment were based on observed experience, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Source of Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

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Valuation Date: October 1, 2024

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Changes in Assumptions and Methods

Changes in assumptions since prior valuation The segment interest rates used to calculate the funding target were updated to the current valuation date as required by IRC §430.

The mortality table used to calculate the funding target was changed from using a static projection of mortality improvement to a generational projection as required by guidance issued by the IRS under IRC §430.

Changes in methods since prior valuation None.

Plan Name: Chromalloy Group Pension Plan
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SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Chromalloy Corporation
EIN/PN	13-1885030/084
Plan Name	Chromalloy Group Pension Plan
Valuation Date	October 1, 2024
Enrolled Actuary	Mark B. Gengenbach
Enrollment Number	26-07102

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

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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
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For calendar plan year 2024 or fiscal plan year beginning	10/01/2024	and ending	09/30/2025
► Round off amounts to nearest dollar.			
► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.			

A Name of plan Chromalloy Group Pension Plan	B Three-digit plan number (PN) ► 084
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF CHROMALLOY CORPORATION	D Employer Identification Number (EIN) 13-1885030
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 <u>10</u> Day <u>01</u> Year <u>2024</u>	
2 Assets:	
a Market value	2a 149,740,810
b Actuarial value	2b 137,752,464
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 1,473 (2) Vested Funding Target 133,808,125 (3) Total Funding Target 133,808,125
b For terminated vested participants	831 32,824,549 32,824,549
c For active participants	225 14,477,970 14,483,369
d Total	2,529 181,110,644 181,116,043
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 5.32%
6 Target normal cost	
a Present value of current plan year accruals	6a 0
b Expected plan-related expenses	6b 2,445,000
c Target normal cost	6c 2,445,000

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	Mark B. Gengenbach MBG	6/12/2026
	Signature of actuary	Date
Mark B. Gengenbach	Type or print name of actuary	2607102
		Most recent enrollment number
Willis Towers Watson US LLC	Firm name	212-915-8888
		Telephone number (including area code)
200 Liberty Street New York NY 10281	Address of the firm	

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>21.09%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		2,356
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.16%</u>		122
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		2,478
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	76.05 %
15 Adjusted funding target attainment percentage	15	76.05 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	76.30 %
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
01/15/2025	1,745,000	0			
04/15/2025	1,665,000	0			
07/15/2025	1,610,000	0			
10/15/2025	1,610,000	0			
06/05/2026	820,000	0			
Totals ▶			18(b)	7,450,000	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	7,160,993

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

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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost							
21	Discount rate:							
a	Segment rates:	1st segment: 4.93 % 2nd segment: 5.27 % 3rd segment: 5.59 %	☐ N/A, full yield curve used					
b	Applicable month (enter code).....		21b 4					
22	Weighted average retirement age		22 63					
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 2,445,000					
b	Excess assets, if applicable, but not greater than line 31a		31b 0					
32	Amortization installments:	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Outstanding Balance</th> <th style="width: 40%;">Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>43,363,579</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> </tr> </tbody> </table>	Outstanding Balance	Installment	a Net shortfall amortization installment	43,363,579	b Waiver amortization installment	0
Outstanding Balance	Installment							
a Net shortfall amortization installment	43,363,579							
b Waiver amortization installment	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 7,158,093					
35	Balances elected for use to offset funding requirement	Carryover balance	Prefunding balance					
36	Additional cash requirement (line 34 minus line 35).....		36 7,158,093					
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37 7,160,993					
38	Present value of excess contributions for current year (see instructions)							
a	Total (excess, if any, of line 37 over line 36)		38a 2,900					
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b 0					
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39 0					
40	Unpaid minimum required contributions for all years		40 0					
Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)							
41	If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021							

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Chromalloy Corporation
EIN/PN	13-1885030/084
Plan Name	Chromalloy Group Pension Plan
Valuation Date	October 1, 2024
Enrolled Actuary	Mark B. Gengenbach
Enrollment Number	26-07102

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

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SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of October 1, 2024

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

	x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x^r * l_x / l_{55}$
55		0.05	1,000	1.000000	0.050000	2.750000
56		0.03	950	0.950000	0.028500	1.596000
57		0.03	922	0.921500	0.027645	1.575765
58		0.03	894	0.893855	0.026816	1.555308
59		0.03	867	0.867039	0.026011	1.534660
60		0.03	841	0.841028	0.025231	1.513851
61		0.03	816	0.815797	0.024474	1.492909
62		0.25	791	0.791323	0.197831	12.265513
63		0.10	593	0.593493	0.059349	3.739003
64		0.10	534	0.534143	0.053414	3.418517
65		1.00	481	0.480729	0.480729	31.247383
Average age at retirement						62.688908
Rounded for Schedule SB item 22						63

Plan Name: Chromalloy Group Pension Plan
 EIN / PN: 13-1885030/084
 Plan Sponsor: Chromalloy Corporation
 Valuation Date: October 1, 2024

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Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Actuarial Assumptions and Methods — Contributions

Economic Assumptions

Interest rate basis:

Applicable month	June 2024
Interest rate basis	Segment rates from fourth month preceding valuation date

Interest rates:

	Reflecting Stabilization	Not Reflecting Stabilization
First segment rate	4.93%	4.93%
Second segment rate	5.27%	5.27%
Third segment rate	5.59%	5.26%
Effective interest rate	5.32%	5.23%

Annual rates of increase

Compensation:	N/A
Social Security wage base	N/A
Statutory limits on compensation and benefits	2.50%
Assumed return for asset smoothing	5.74%

(for Plan Year ending September 30, 2024)

Assumed return for asset smoothing	5.59%
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(for Plan Year ending September 30, 2025)

Administrative expenses

\$2,445,000
(Assumed to equal \$500,000, plus PBGC premiums expected to be paid by the plan during the current plan year, rounded to the nearest \$1,000)

As permitted by law, rates reflecting stabilization are used to determine the funding target, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Plan Name: Chromalloy Group Pension Plan
EIN / PN: 13-1885030/084
Plan Sponsor: Chromalloy Corporation
Valuation Date: October 1, 2024

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date The valuation date coincident with or next following the date on which the employee becomes a participant

New or rehired employees It was assumed there will be no new or rehired employees.

Mortality

- **Healthy** Separate rates for non-annuitants and annuitants based on Pri-2012 "Employees" and "Healthy Annuitants" (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).
- **Disabled** Same as assumption used for healthy mortality

Termination

Former non-union participants: rates varying by age and service

Representative Termination Rates

Percentage leaving during the year

Attained Age	Years of Service					
	<1	1	2	3	4	>=5
20	30.0%	29.0%	28.0%	27.0%	26.0%	25.0%
25	30.0%	29.0%	28.0%	27.0%	26.0%	25.0%
30	21.0%	20.0%	19.0%	18.0%	17.0%	16.0%
35	15.0%	14.0%	13.0%	12.0%	11.0%	10.0%
40	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%
45	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%
50	5.0%	4.0%	3.0%	2.0%	1.0%	0.0%
55	4.0%	3.0%	2.0%	1.0%	0.0%	0.0%
60	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
65	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Plan Name: Chromalloy Group Pension Plan
EIN / PN: 13-1885030/084
Plan Sponsor: Chromalloy Corporation
Valuation Date: October 1, 2024

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Former union participants: rates varying by age and service

Representative Termination Rates

Percentage leaving during the year

Attained Age	Rate
20	7.90%
25	7.72%
30	7.22%
35	6.28%
40	5.15%
45	3.98%
50	2.56%
55	0.94%
60	0.09%
65	0.00%

Disability

Former non-union participants: no disability rates are assumed

Former union participants: rates varying by age and gender

Representative Disability Rates

Percentage becoming disabled during the year

Age	Males	Females
20	0.1130%	0.0520%
25	0.1340%	0.0730%
30	0.1732%	0.1266%
35	0.2416%	0.2046%
40	0.3516%	0.3092%
45	0.5388%	0.4622%
50	0.8886%	0.7292%
55	1.5386%	1.1840%
60	2.2236%	1.4462%
65	2.4680%	1.4770%

Retirement

Former non-union participants: rates varying by age, average age 63

The rates at which participants retire by age are shown below.

Percentage retiring during the year

Age	Assumption
55	5.0%
56	3.0%
57	3.0%
58	3.0%
59	3.0%
60	3.0%
61	3.0%
62	25.0%

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63	10.0%
64	10.0%
65	100.0%

Former union participants: 100% at age 65, or valuation date if later

Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit The later of age 40 and 10 years of service or incidence of disablement
- Retirement benefit Upon termination of employment

Form of payment

Former non-union participants: 50% of participants are assumed to elect a single life annuity and 50% are assumed to elect a 50% J&S annuity.

Former union participants:

- 40% of participants are assumed to elect a single life annuity,
- 20% are assumed to elect a 50% J&S annuity,
- 20% are assumed to elect a 100% J&S annuity,
- 10% are assumed to elect a 5 year certain and life annuity, and
- 10% are assumed to elect a 15 year certain and life annuity.

Percent married

For purposes of valuing pre-retirement surviving spouse benefits, 75% of participants were assumed to be married.

For purposes of determining the optional forms expected to be elected at commencement, 100% of participants were assumed to be married.

Spouse age

Females three years younger than males

Covered pay

Not applicable effective January 1, 2018

Timing of benefit payments

Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date

First day of plan year

Plan Name: Chromalloy Group Pension Plan
EIN / PN: 13-1885030/084
Plan Sponsor: Chromalloy Corporation
Valuation Date: October 1, 2024

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Funding target	Present value of accrued benefits as required by regulations under IRC §430
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Decrement timing	The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.
Actuarial value of assets	Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings of 6.25% between October 1, 2023 and September 30, 2024 (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year). The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets, but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with Chromalloy Corporation and, based on that review, is not aware of any significant benefits required to be valued that were not. For non-union participants: The plan pays small benefits (with a present value up to \$7,000) in a single lump sum payment as well as lump sums to terminated participants if the value is less than \$10,000. Such lump sums are not explicitly valued as such; rather such benefits are valued using the benefit choice assumptions described above. For union participants: The plan pays small benefits (with a present value up to \$7,000) in a single lump sum payment. Such lump sums are not explicitly valued as such; rather such benefits are valued using the benefit choice assumptions described above.

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Sources of Data and Other Information

The plan sponsor, through its third party administrator and trustee, furnished participant data as of 10/1/2024. Information on plan provisions was supplied by the plan sponsor. Information on assets and contributions was supplied by the plan's investment advisor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed. No adjustments were made to the data provided by the sources identified above, and we are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Interest rate	The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.
Rates of increase in CPI	Assumed increases are based on plan sponsor expectations and they represent an estimate of future experience.
Plan-related expenses	As required by regulations, plan-related expenses are calculated by estimating the expected expenses to be paid from the trust during the coming year (including, for example, expected PBGC premiums and actuarial, accounting, legal, administration and trustee fees to be paid from the trust). These estimates are based on recent experience and reviewed on an on-going basis for reasonability.
Assumed return for asset smoothing	For the plan year ending September 30, 2024, the assumed return is 5.74%. This rate is less than the expected return on assets assumption of 6.25% chosen by the plan sponsor for the 2023 and 2024 fiscal years under U.S. GAAP. For the plan year ending September 30, 2023, the assumed return of 5.895% used for asset smoothing was determined as follows: • For the period from October 1, 2022 through November 23, 2022, 14.44% of the expected return on assets assumption of 5.75% chosen by the plan sponsor for the 2022 fiscal year under U.S. GAAP between October 1, 2022 and November 23, 2022. This rate is less than the third segment rate (reflecting stabilization) for the plan year ending September 30, 2023 of 5.92%. • For the period from November 23, 2022 through September 30, 2023, 85.56% of the third segment rate (reflecting stabilization) for the plan year ending September 30, 2023 of 5.92%. This rate is less than the expected return on assets assumption of 6.25% chosen by the plan sponsor for the 2022 and 2023 fiscal years under U.S. GAAP for the period from November 23, 2022 through September 30, 2023.

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Based on the results of WTW's Expected Return Estimator, we concurred with the assumptions shown above.

As described above, in no event can the assumed return determined above for each time period be more than the third segment rate (reflecting stabilization) for the current plan year.

Assumptions Rationale - Significant Demographic Assumptions

Mortality (Healthy/Disabled)	Assumptions used for funding purposes are as prescribed by IRC §430(h).
Rates of termination / disability / retirement	The assumptions are based on plan sponsor expectations for the future with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.
Benefit commencement date for deferred benefits:	
■ Preretirement death benefit	Surviving spouses are assumed to begin benefits at the earliest permitted commencement date because ERISA requires benefits to start then unless the spouse elects to defer. If the spouse elects to defer, actuarial increases from the earliest commencement date must be given, so that a later commencement date is expected to be of approximately equal value, and experience indicates that most spouses do take the benefit as soon as it is available.
■ Deferred vested benefit	Deferred vested participants' assumed commencement age is a single age intended to capture the average age at commencement. Deferred vested early commencement factors are not subsidized so that the difference between this approach and using assumed commencement rates at multiple ages is not expected to be significant.
Form of payment	The percentage of retiring participants assumed to take various annuity forms of payment were based on observed experience, with annual consideration of whether any conditions have changed that would be expected to produce different results in the future.

Source of Prescribed Methods

Funding methods	The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are "prescribed methods set by law", as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.
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Plan Name:	Chromalloy Group Pension Plan
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Changes in Assumptions and Methods

Changes in assumptions since prior valuation The segment interest rates used to calculate the funding target were updated to the current valuation date as required by IRC §430.

The mortality table used to calculate the funding target was changed from using a static projection of mortality improvement to a generational projection as required by guidance issued by the IRS under IRC §430.

Changes in methods since prior valuation None.

Plan Name: Chromalloy Group Pension Plan
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Schedule SB, Part V Summary of Plan Provisions

Former Sequa Pension Plan – non-union employees

Plan Provisions

Covered employees	All employees other than employees covered by a collective bargaining agreement, non-resident aliens with total earnings constituting foreign service income for U.S. federal income tax purposes, employees who are a citizen of the United States but a permanent resident of foreign jurisdiction, and any employees accruing a pension benefit under a defined benefit plan of the employer or an affiliated employer other than this plan. Effective June 30, 2011 the Sequa Retirement Plan (which covered salaried and non-union employees) was merged into the Sequa Pension Plan (which covered union employees). All participants of the Sequa Retirement Plan became participants of the Sequa Pension Plan as of the merger date. Benefits remained unchanged for the Sequa Pension Plan participants and the former Sequa Retirement Plan participants. Effective August 25, 2022, Precoat Metals participants and participants of certain discontinued operations were transferred to the Precoat Pension Plan and any reference to the provisions associated with those groups is for informational purposes only.
Participation date	Effective January 1, 1989, an employee is eligible to participate on the date the employee attains age 21 and completes one year of service. Each employee who was a participant in the plan immediately before January 1, 1989, shall continue to be a participant in the plan. Effective December 31, 2005 all active participants who had attained age 45 on or before December 31, 2005 were required to make a one-time irrevocable election either to continue earning accruals in the plan after December 31, 2005 or to freeze accruals and to participate instead in the discretionary profit-sharing portion of the Sequa 401(k) plan. All accruals were frozen for all active participants who had not attained age 45 on or before December 31, 2005. Effective June 30, 2011 the Sequa Retirement Plan (which covered salaried and non-union employees) was merged into the Sequa Pension Plan (which covered union employees). All participants of the Sequa Retirement Plan became participants of the Sequa Pension Plan as of the merger date. Benefits remained unchanged. Effective December 31, 2017, accruals were frozen for all participants.
Plan Name:	Chromalloy Group Pension Plan
EIN / PN:	13-1885030/084
Plan Sponsor:	Chromalloy Corporation
Valuation Date:	October 1, 2024

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Definitions

Vesting service	The sum of all periods of service and credited severance periods, measured in full years and completed months.
Pension service	Pension service was frozen for all participants effective December 31, 2017. <i>Retirement and Consolidated (including TACR)</i> The sum of all periods of service beginning at the date an employee became a participant in this plan or a prior plan. However, if an employee elected to begin making the required employee contributions on the earliest date eligible, benefit service will begin at his date of hire, subject to age restrictions (not before age 25 prior to January 1, 1985; not before age 21 on or after January 1, 1985). Effective January 1, 1989, benefit service for new employees is calculated from date of employment. <i>After Six</i> Completed months of service from the employee's date of hire. Excludes service before February 27, 1968 for Superior Pants employees.
Pensionable pay	Base pay, overtime, bonuses, commissions, and annual incentives before any voluntary salary reduction (sections 401(k), 125, or 132(f) of the Internal Revenue Code). Pensionable pay excludes severance pay, salary continuation pay paid by an insurer, short and long term disability pay, workers compensation, relocation expenses, dues, housing, furnishing and auto allowances, fringe benefits, and any nonqualified plan of deferred compensation contributions. Pensionable pay after December 31, 2017 shall not be considered in determining accrued benefits for any participant.
Average earnings	For Retirement and Consolidated (including TACR), the monthly average of a participant's pensionable pay beginning at the later of 1994 or date of employment and ending at termination of employment. For After Six, the monthly average of a participant's pensionable pay beginning at the later of 1984 or date of employment and ending at termination of employment.
Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65.
Covered compensation	The amount of monthly compensation with respect to which old age and survivor's insurance benefits would be provided to the participant under the Social Security Act, in effect as of the date of termination, determined as if the participant's annual compensation was equal to the maximum amount of earnings subject to tax under the Federal Income Contributions Act (OASDI portion).

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	The calculation of an individual's covered compensation amount was frozen as of December 31, 2017 for any participants accruing benefits as of this date.
Normal retirement date (NRD)	First of month coinciding with or next following the attainment of age 65
Monthly pension benefit	Benefit accruals were frozen effective December 31, 2017 for all participants. For Retirement and Consolidated (including TACR) the greater of (a) or (b) plus (c): (a) The sum of (i) and (ii) (i) 0.9% of average earnings multiplied by years of pension service (ii) 0.6% of average earnings in excess of covered compensation multiplied by years of pension service not in excess of 35 years (b) 1.1% of average earnings multiplied by years of pension service (c) The product of (i), (ii), and (iii) (i) The participant's shortfall addition per year percentage (ii) Average earnings (iii) Pension service earned after December 31, 1996 and before January 1, 2000 Additional minimum benefits apply under this plan for certain individuals. For After Six the greater of (a), (b), (c), or (d): (a) 0.9% of average earnings multiplied by pension service plus 0.6% of average earnings that exceeds covered compensation multiplied by pension service not in excess of 35 years (b) 1.1% of average earnings multiplied by pension service (c) The monthly accrued benefit under the plan as of December 31, 1988 (d) For non-highly compensated participants who were age 55 with 10 years of service as of January 1, 1989, their expected benefit under the prior plan formula prorated for termination before normal retirement date.
Monthly preretirement death benefit	50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and deferred to the participant's earliest retirement age

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NAF Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service. For the participants of the Chromalloy American Corporation Pension Plan, retirement before NRD and on or after both attaining age 50 and completing ten years of vesting service.
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	Monthly pension benefit determined as of NRD
Early retirement	Monthly pension benefit determined as of early retirement date, reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD For prior plan participants in the Chromalloy American Corporation Pension Plan for Salaried Employees as of December 31, 1988, an unreduced early retirement benefit is provided for participants whose age plus years of vesting service is at least equal to 90.
Postponed retirement	Monthly pension benefit determined as of actual retirement date
Vested termination	Monthly pension benefit determined as of termination date, reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD
Preretirement death	Monthly preretirement death benefit reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms available ongoing are a 100%, 75%, or a 66⅔% joint and survivor annuity, or a 5-, 10-, 15-, or 20-year certain and life annuity. Actuarial equivalence is based on an interest rate of 7.00% and Revenue Ruling 2001-62
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	mortality table. In addition a lump sum option is available if the value of the participant's benefit does not exceed \$10,000.
Pension increases	None
Plan participants' contributions	As of January 1, 1989 employee contributions are no longer required.
Purchased annuities	Certain participants in pay status with monthly benefits less than \$350 had annuities purchased on their behalf on November 21, 2017 from Minnesota Life Insurance Company – A Securian Company.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Future Plan Changes

None

Changes in Benefits Valued Since Prior Year

The plan was amended during 2024 to update the plan's small benefit cashout threshold from \$5,000 to \$7,000, effective January 1, 2024, as allowable under the SECURE 2.0 Act of 2022. This change did not have any impact on the plan's benefit obligation or minimum funding requirements.

In addition, the plan was restated effective January 1, 2024 and renamed to the Chromalloy Group Pension Plan.

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Former Sequa Pension Plan – union employees

Plan Provisions

Initial eligibility date	Chromalloy Los Angeles	8/01/1987
	Precoat St. Louis	2/01/1992
	Precoat Granite City	11/21/1993
	Precoat McKeesport	5/01/1996
	Precoat Portage	9/01/1996
	Casco	8/01/1997
	MEGTEC	9/02/1997
	Chromalloy Oklahoma	11/01/1997
	Thermo Wisconsin	2/06/1999
	ARC Knoxville	5/03/1999

Covered employees Effective June 30, 2011 the Sequa Retirement Plan (which covered salaried and non-union employees) was merged into the Sequa Pension Plan (which covered union employees). All participants of the Sequa Retirement Plan became participants of the Sequa Pension Plan as of the merger date. Benefits remained unchanged for the Sequa Pension Plan participants and the former Sequa Retirement Plan participants.

Precoat St. Louis, Precoat Granite City, Casco and MEGTEC

All eligible employees who were actively employed on the day prior to the initial eligibility date became eligible to participate on the initial eligibility date listed above. Employees hired after the initial eligibility date are eligible to participate on the date the employee attains age 21 and completes one year of service in which 1,000 hours are worked.

Chromalloy Los Angeles, Precoat McKeesport, Precoat Portage and Chromalloy Oklahoma

All employees who were participants in the prior plan the day prior to the initial eligibility date listed above, became participants on the date listed above. All other employees at these locations are eligible to participate on the date the employee attains age 21 and completes one year of service in which 1,000 hours are worked.

ARC Knoxville

All eligible employees who were actively employed on the day prior to the initial eligibility date became eligible to participate on the initial eligibility date listed above provided they had an offer of employment from ARC dated April 7, 1999. Employees hired after the initial eligibility date are eligible to participate on the date the employee attains age 21 and completes one year of service in which 1,000 hours are worked.

Thermo Wisconsin

All eligible employees who were actively employed on the initial eligibility date became eligible to participate on the initial eligibility date listed

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above. Employees hired after the initial eligibility date are eligible to participate on the date the employee attains age 21 and completes one year of service in which 1,000 hours are worked.

Effective August 25, 2022, Precoat Metals participants and participants of certain discontinued operations were transferred to the Precoat Pension Plan and any reference to the provisions associated with those groups is for informational purposes only.

Participation date

Date of becoming a covered employee

For ARC Knoxville, no union employees hired on or after October 1, 2010 shall be eligible to participate in the plan.

For Precoat Granite City, no union employees hired on or after November 20, 2011 shall be eligible to participate in the plan.

For Precoat St. Louis, no union employees hired on or after February 1, 2012 shall be eligible to participate in the plan.

For Chromalloy Oklahoma, no union employees hired on or after December 31, 2012 shall be eligible to participate in the plan.

For Chromalloy Los Angeles, no union employees hired on or after December 31, 2012 shall be eligible to participate in the plan.

For Precoat Portage, no union employees hired on or after May 1, 2013 shall be eligible to participate in the plan.

Definitions

Vesting service

One year for each 1,000-hour calendar year of employment by Sequa

Pension service

Precoat Portage

The sum of (a) and (b):

- (a) Total number of years and months that the participant received credit for pension income prior to the initial eligibility date.
- (b) After the initial eligibility date, the participant earns one year of benefit service for each Plan Year in which he works 1,000 hours. In addition, the total number of months in which the participant has been credited with 83 hours of service.

Precoat McKeesport

The sum of (a) and (b):

- (a) Total number of years and months that the participant received credit for pension income prior to February 3, 1996.
- (b) After February 2, 1996, the participant earns one year of benefit service for each Plan Year in which he works 1,000 hours. In addition, the total number of months in which the participant has been credited with 83 hours of service.

Chromalloy Los Angeles, Precoat St. Louis, Precoat Granite City, Casco, Chromalloy Oklahoma, MEGTEC, ARC Knoxville and Thermo Wisconsin

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If employee was not vested in the prior plan before being eligible to participate in the Sequa Pension Plan, the sum of (a) and (b):

- (a) Total number of years and months that the participant received credit for pension income prior to the initial eligibility date.
- (b) After the initial eligibility date, the participant earns one year of benefit service for each Plan Year in which he works 1,000 hours. In addition, the total number of months in which the participant has been credited with 83 hours of service.

If employee was vested in the prior plan before being acquired by Sequa Corporation:

After the initial eligibility date, the participant earns one year of benefit service for each Plan Year in which he works 1,000 hours. In addition, the total number of months in which the participant has been credited with 83 hours of service.

For ARC Knoxville, no pension service shall be granted after February 28, 2011.

For Precoat Granite City, no pension service shall be granted after January 31, 2012.

For Precoat St. Louis, no pension service shall be granted after March 31, 2012.

For Chromalloy Oklahoma, no pension service shall be granted after December 31, 2012.

For Chromalloy Los Angeles, no pension service shall be granted after December 31, 2012.

For Precoat Portage, no pension service shall be granted after June 30, 2013.

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65

Monthly preretirement death benefit 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and deferred to the participant's earliest retirement age.

Monthly pension benefit Product of (a) and (b):
(a) Dollar amount for applicable service dates (benefit multiplier)
(b) Years of pension service (subject to stated maximum service limits)
The dollar amount and maximum service limits are determined by collective bargaining agreement.

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Chromalloy Los Angeles (last 30-year service maximum)	Annual Dollar Amount	Effective Date	Applicable Service
	\$222	8-01-1990	All
	\$234	11-04-1996	All
	\$246	11-03-1997	All
	\$264	11-02-1998	All
	\$324	11-08-1999	All
	\$336	11-06-2000	All
	\$348	11-05-2001	All
	\$360	11-04-2002	All
	\$372	11-08-2004	All
	\$384	11-07-2005	All
	\$396	11-05-2007	All
	\$408	1-01-2010	All
	\$420	1-01-2012	All

Accruals froze as of December 31, 2012

	Annual Dollar Amount	Effective Date	Applicable Service
Precoat St. Louis	\$396	2-01-1992	All
(last 30-year service maximum)	\$420	2-01-2001	All
	\$456	2-01-2002	All
	\$528	2-01-2007	All
	\$540	2-01-2009	All
	\$552	2-01-2011	All

Accruals froze as of March 31, 2012

Precoat Granite City	\$396	11-21-1993	All
(last 30-year service maximum)	\$420	11-21-1997	All
	\$456	11-21-2001	All
	\$600	11-20-2002	All
	\$660	1-01-2009	All

Accruals froze as of January 31, 2012

Precoat McKeesport	\$285.84	8-01-1995	All
(first 30-year service maximum if hired after 2-2-1996,	\$312	2-04-1999	All
no service maximum if hired before 2-3-1996)	\$318	2-04-2000	All
	\$324	2-04-2001	All
	\$330	2-04-2002	All
	\$336	2-04-2003	All
	\$348	2-04-2004	All
	\$372	2-04-2005	All
	\$384	2-04-2006	All
	\$396	2-04-2007	All

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	\$408	2-04-2008	All
Precoat Portage	\$216	5-01-1992	All
(last 30-year service maximum)	\$300	1-01-2000	All
	\$420	5-01-2000	All
	\$480	5-01-2005	All
	\$540	5-01-2010	All
Accruals froze as of June 30, 2013			
Casco	\$348	8-01-1997	All
(last 30-year service maximum)	\$360	8-01-1998	All
	\$372	8-21-2000	All
	\$384	8-20-2001	All
	\$396	8-19-2002	All
	Annual Dollar Amount	Effective Date	Applicable Service
Chromalloy Oklahoma	\$276	11-01-1997	All
(last 30-year service maximum)	\$300	11-01-1998	All
	\$312	11-01-1999	All
	\$336	11-01-2000	All
	\$360	11-01-2001	All
	\$372	11-01-2002	After 11-01-2002
	\$384	11-01-2003	After 11-01-2002
	\$396	11-01-2004	After 11-01-2002
	\$408	11-01-2005	After 11-01-2002
	\$420	11-01-2006	After 11-01-2002
	\$432	11-01-2009	After 11-01-2007
	\$444	11-01-2011	After 11-01-2007
Accruals froze as of December 31, 2012			
MEGTEC	\$420	9-02-1997	All
(last 30-year service maximum)	\$456	3-18-2001	All
	\$612	3-18-2002	All

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ARC Knoxville	\$300	5-03-1999	All
(last 30-year service maximum)	\$324	5-03-2000	All
	\$348	5-03-2001	All
	\$360	5-03-2002	All
	\$372	5-03-2003	All
	\$384	5-03-2004	All
	\$396	5-02-2005	All
	\$408	5-02-2006	All
	\$420	5-02-2007	All
	\$456	1-01-2008	After 1-01-2008
Accruals froze as of February 28, 2011			
Thermo Wisconsin	\$420	2-06-1999	All
(last 30-year service maximum)	\$444	6-01-2000	All
	\$456	6-01-2001	All

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NAF Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing five years of vesting service or age 55
Disability	Permanent and total disability and on or after attaining age 40 and completing ten years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	Monthly pension benefit determined as of NRD
Early retirement	Monthly pension benefit determined as of early retirement date, reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD For MEGTEC participants, the reduction is 5% for each year that payment precedes the participant's NRD.
Postponed retirement	Monthly pension benefit determined as of actual retirement date
Vested termination	Monthly pension benefit determined as of termination date, reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD For MEGTEC participants, the reduction is 5% for each year that payment precedes the participant's NRD.
Disablement	Monthly pension benefit determined as of the date of disablement, payable immediately without reduction for early commencement
Preretirement death	Monthly preretirement death benefit reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms available ongoing are a 100%, 75%, or a 50% joint and survivor annuity, or a 5-, 10-, 15-, or 20-year certain and life annuity. Actuarial equivalence is based on an interest rate of 7.00% and Revenue Ruling 2001-62 mortality table. In
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	addition a lump sum option is available if the value of the participant's benefit does not exceed \$7,000.
Pension increases	None
Plan participants' contributions	None
Purchased annuities	Certain participants in pay status with monthly benefits less than \$350 had annuities purchased on their behalf on November 21, 2017 from Minnesota Life Insurance Company – A Securian Company.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Future Plan Changes

None

Changes in Benefits Valued Since Prior Year

The plan was amended during 2024 to update the plan's small benefit cashout threshold from \$5,000 to \$7,000, effective January 1, 2024, as allowable under the SECURE 2.0 Act of 2022. This change did not have any impact on the plan's benefit obligation or minimum funding requirements.

In addition, the plan was restated effective January 1, 2024 and renamed to the Chromalloy Group Pension Plan

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Schedule SB, Line 26a
Schedule of Active Participant Data as of October 1, 2024

Attained Age	Attained Years of Credited Service ¹								Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	
Under 25	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0
40-44	0	0	0	9	4	0	0	0	13
45-49	0	0	0	3	13	3	0	0	19
50-54	0	0	0	5	16	14	2	0	37
55-59	0	0	0	3	17	9	19	1	49
60-64	0	0	0	8	19	18	21	5	71
65-69	0	0	0	2	8	9	8	4	32
70 & over	0	0	0	0	2	0	1	1	4
Total	0	0	0	30	79	53	51	11	225

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

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Plan Sponsor: Chromalloy Corporation

Valuation Date: October 1, 2024

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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	363,872	3,312,673	13,737,968	17,414,513
2025	785,536	1,199,868	13,339,143	15,324,547
2026	895,178	1,380,119	12,953,072	15,228,369
2027	966,233	1,578,514	12,543,028	15,087,775
2028	1,004,822	1,783,592	12,106,048	14,894,462
2029	1,043,810	1,939,591	11,647,404	14,630,805
2030	1,081,046	2,081,157	11,174,052	14,336,255
2031	1,105,073	2,210,035	10,686,880	14,001,988
2032	1,115,731	2,309,303	10,175,276	13,600,310
2033	1,118,675	2,365,112	9,649,572	13,133,359
2034	1,117,962	2,412,836	9,114,269	12,645,067
2035	1,116,200	2,450,405	8,567,204	12,133,809
2036	1,109,721	2,466,908	8,023,961	11,600,590
2037	1,095,669	2,465,562	7,485,423	11,046,654
2038	1,078,695	2,457,118	6,938,849	10,474,662
2039	1,060,251	2,432,420	6,391,691	9,884,362
2040	1,035,902	2,383,474	5,852,633	9,272,009
2041	1,005,211	2,328,686	5,328,318	8,662,215
2042	972,084	2,271,595	4,814,538	8,058,217
2043	935,139	2,199,840	4,319,669	7,454,648
2044	895,183	2,115,392	3,858,883	6,869,458
2045	852,947	2,025,745	3,422,885	6,301,577
2046	807,202	1,932,552	3,012,967	5,752,721
2047	759,273	1,834,815	2,631,105	5,225,193
2048	709,590	1,732,775	2,278,834	4,721,199
2049	658,483	1,627,861	1,957,190	4,243,534
2050	606,665	1,520,830	1,666,643	3,794,138
2051	555,022	1,412,520	1,407,114	3,374,656
2052	504,240	1,303,809	1,177,969	2,986,018

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Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2053	454,856	1,195,803	978,053	2,628,712
2054	407,413	1,089,590	805,761	2,302,764
2055	362,372	986,334	659,083	2,007,789
2056	320,109	886,840	535,723	1,742,672
2057	280,895	791,965	433,210	1,506,070
2058	244,900	702,690	348,999	1,296,589
2059	212,192	619,569	280,569	1,112,330
2060	182,761	542,897	225,521	951,179
2061	156,515	472,892	181,631	811,038
2062	133,301	409,601	146,895	689,797
2063	112,920	352,921	119,560	585,401
2064	95,145	302,624	98,127	495,896
2065	79,738	258,387	81,339	419,464
2066	66,462	219,822	68,162	354,446
2067	55,081	186,492	57,761	299,334
2068	45,377	157,934	49,471	252,782
2069	37,146	133,676	42,771	213,593
2070	30,203	113,253	37,262	180,718
2071	24,381	96,210	32,641	153,232
2072	19,530	82,112	28,690	130,332
2073	15,513	70,551	25,255	111,319

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Schedule SB, Line 32
Schedule of Amortization Bases
as of October 1, 2024

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	10/01/2024	1,231,314	15.00000	1,231,314	114,457
2. Shortfall	10/01/2023	5,926,115	14.00000	5,574,050	542,718
3. Shortfall	10/01/2022	29,978,443	13.00000	27,032,282	2,770,351
4. Shortfall	10/01/2021	(4,394,191)	12.00000	(3,780,036)	(410,081)
5. Shortfall	10/01/2020	(6,154,545)	11.00000	(4,997,871)	(577,830)
6. Shortfall	10/01/2019	24,589,343	10.00000	18,303,840	2,273,478
Total				43,363,579	4,713,093

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Schedule SB, Line 22 Description of Weighted Average Retirement Age as of October 1, 2024

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

	x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x^r * l_x / l_{55}$
55		0.05	1,000	1.000000	0.050000	2.750000
56		0.03	950	0.950000	0.028500	1.596000
57		0.03	922	0.921500	0.027645	1.575765
58		0.03	894	0.893855	0.026816	1.555308
59		0.03	867	0.867039	0.026011	1.534660
60		0.03	841	0.841028	0.025231	1.513851
61		0.03	816	0.815797	0.024474	1.492909
62		0.25	791	0.791323	0.197831	12.265513
63		0.10	593	0.593493	0.059349	3.739003
64		0.10	534	0.534143	0.053414	3.418517
65		1.00	481	0.480729	0.480729	31.247383
Average age at retirement						62.688908
Rounded for Schedule SB item 22						63

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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	363,872	3,312,673	13,737,968	17,414,513
2025	785,536	1,199,868	13,339,143	15,324,547
2026	895,178	1,380,119	12,953,072	15,228,369
2027	966,233	1,578,514	12,543,028	15,087,775
2028	1,004,822	1,783,592	12,106,048	14,894,462
2029	1,043,810	1,939,591	11,647,404	14,630,805
2030	1,081,046	2,081,157	11,174,052	14,336,255
2031	1,105,073	2,210,035	10,686,880	14,001,988
2032	1,115,731	2,309,303	10,175,276	13,600,310
2033	1,118,675	2,365,112	9,649,572	13,133,359
2034	1,117,962	2,412,836	9,114,269	12,645,067
2035	1,116,200	2,450,405	8,567,204	12,133,809
2036	1,109,721	2,466,908	8,023,961	11,600,590
2037	1,095,669	2,465,562	7,485,423	11,046,654
2038	1,078,695	2,457,118	6,938,849	10,474,662
2039	1,060,251	2,432,420	6,391,691	9,884,362
2040	1,035,902	2,383,474	5,852,633	9,272,009
2041	1,005,211	2,328,686	5,328,318	8,662,215
2042	972,084	2,271,595	4,814,538	8,058,217
2043	935,139	2,199,840	4,319,669	7,454,648
2044	895,183	2,115,392	3,858,883	6,869,458
2045	852,947	2,025,745	3,422,885	6,301,577
2046	807,202	1,932,552	3,012,967	5,752,721
2047	759,273	1,834,815	2,631,105	5,225,193
2048	709,590	1,732,775	2,278,834	4,721,199
2049	658,483	1,627,861	1,957,190	4,243,534
2050	606,665	1,520,830	1,666,643	3,794,138
2051	555,022	1,412,520	1,407,114	3,374,656
2052	504,240	1,303,809	1,177,969	2,986,018

Plan Name: Chromalloy Group Pension Plan
EIN / PN: 13-1885030/084
Plan Sponsor: Chromalloy Corporation
Valuation Date: October 1, 2024

SCHEDULE SB ATTACHMENTS

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2053	454,856	1,195,803	978,053	2,628,712
2054	407,413	1,089,590	805,761	2,302,764
2055	362,372	986,334	659,083	2,007,789
2056	320,109	886,840	535,723	1,742,672
2057	280,895	791,965	433,210	1,506,070
2058	244,900	702,690	348,999	1,296,589
2059	212,192	619,569	280,569	1,112,330
2060	182,761	542,897	225,521	951,179
2061	156,515	472,892	181,631	811,038
2062	133,301	409,601	146,895	689,797
2063	112,920	352,921	119,560	585,401
2064	95,145	302,624	98,127	495,896
2065	79,738	258,387	81,339	419,464
2066	66,462	219,822	68,162	354,446
2067	55,081	186,492	57,761	299,334
2068	45,377	157,934	49,471	252,782
2069	37,146	133,676	42,771	213,593
2070	30,203	113,253	37,262	180,718
2071	24,381	96,210	32,641	153,232
2072	19,530	82,112	28,690	130,332
2073	15,513	70,551	25,255	111,319

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	363,872	3,312,673	13,737,968	17,414,513
2025	785,536	1,199,868	13,339,143	15,324,547
2026	895,178	1,380,119	12,953,072	15,228,369
2027	966,233	1,578,514	12,543,028	15,087,775
2028	1,004,822	1,783,592	12,106,048	14,894,462
2029	1,043,810	1,939,591	11,647,404	14,630,805
2030	1,081,046	2,081,157	11,174,052	14,336,255

Plan Name: Chromalloy Group Pension Plan
 EIN / PN: 13-1885030/084
 Plan Sponsor: Chromalloy Corporation
 Valuation Date: October 1, 2024

SCHEDULE SB ATTACHMENTS

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2031	1,105,073	2,210,035	10,686,880	14,001,988
2032	1,115,731	2,309,303	10,175,276	13,600,310
2033	1,118,675	2,365,112	9,649,572	13,133,359
2034	1,117,962	2,412,836	9,114,269	12,645,067
2035	1,116,200	2,450,405	8,567,204	12,133,809
2036	1,109,721	2,466,908	8,023,961	11,600,590
2037	1,095,669	2,465,562	7,485,423	11,046,654
2038	1,078,695	2,457,118	6,938,849	10,474,662
2039	1,060,251	2,432,420	6,391,691	9,884,362
2040	1,035,902	2,383,474	5,852,633	9,272,009
2041	1,005,211	2,328,686	5,328,318	8,662,215
2042	972,084	2,271,595	4,814,538	8,058,217
2043	935,139	2,199,840	4,319,669	7,454,648
2044	895,183	2,115,392	3,858,883	6,869,458
2045	852,947	2,025,745	3,422,885	6,301,577
2046	807,202	1,932,552	3,012,967	5,752,721
2047	759,273	1,834,815	2,631,105	5,225,193
2048	709,590	1,732,775	2,278,834	4,721,199
2049	658,483	1,627,861	1,957,190	4,243,534
2050	606,665	1,520,830	1,666,643	3,794,138
2051	555,022	1,412,520	1,407,114	3,374,656
2052	504,240	1,303,809	1,177,969	2,986,018
2053	454,856	1,195,803	978,053	2,628,712
2054	407,413	1,089,590	805,761	2,302,764
2055	362,372	986,334	659,083	2,007,789
2056	320,109	886,840	535,723	1,742,672
2057	280,895	791,965	433,210	1,506,070
2058	244,900	702,690	348,999	1,296,589
2059	212,192	619,569	280,569	1,112,330
2060	182,761	542,897	225,521	951,179
2061	156,515	472,892	181,631	811,038
2062	133,301	409,601	146,895	689,797

Plan Name: Chromalloy Group Pension Plan
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 Plan Sponsor: Chromalloy Corporation
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Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2063	112,920	352,921	119,560	585,401
2064	95,145	302,624	98,127	495,896
2065	79,738	258,387	81,339	419,464
2066	66,462	219,822	68,162	354,446
2067	55,081	186,492	57,761	299,334
2068	45,377	157,934	49,471	252,782
2069	37,146	133,676	42,771	213,593
2070	30,203	113,253	37,262	180,718
2071	24,381	96,210	32,641	153,232
2072	19,530	82,112	28,690	130,332
2073	15,513	70,551	25,255	111,319

Plan Name: Chromalloy Group Pension Plan
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SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Former Sequa Pension Plan – non-union employees

Plan Provisions

Covered employees	All employees other than employees covered by a collective bargaining agreement, non-resident aliens with total earnings constituting foreign service income for U.S. federal income tax purposes, employees who are a citizen of the United States but a permanent resident of foreign jurisdiction, and any employees accruing a pension benefit under a defined benefit plan of the employer or an affiliated employer other than this plan. Effective June 30, 2011 the Sequa Retirement Plan (which covered salaried and non-union employees) was merged into the Sequa Pension Plan (which covered union employees). All participants of the Sequa Retirement Plan became participants of the Sequa Pension Plan as of the merger date. Benefits remained unchanged for the Sequa Pension Plan participants and the former Sequa Retirement Plan participants. Effective August 25, 2022, Precoat Metals participants and participants of certain discontinued operations were transferred to the Precoat Pension Plan and any reference to the provisions associated with those groups is for informational purposes only.
Participation date	Effective January 1, 1989, an employee is eligible to participate on the date the employee attains age 21 and completes one year of service. Each employee who was a participant in the plan immediately before January 1, 1989, shall continue to be a participant in the plan. Effective December 31, 2005 all active participants who had attained age 45 on or before December 31, 2005 were required to make a one-time irrevocable election either to continue earning accruals in the plan after December 31, 2005 or to freeze accruals and to participate instead in the discretionary profit-sharing portion of the Sequa 401(k) plan. All accruals were frozen for all active participants who had not attained age 45 on or before December 31, 2005. Effective June 30, 2011 the Sequa Retirement Plan (which covered salaried and non-union employees) was merged into the Sequa Pension Plan (which covered union employees). All participants of the Sequa Retirement Plan became participants of the Sequa Pension Plan as of the merger date. Benefits remained unchanged. Effective December 31, 2017, accruals were frozen for all participants.
Plan Name:	Chromalloy Group Pension Plan
EIN / PN:	13-1885030/084
Plan Sponsor:	Chromalloy Corporation
Valuation Date:	October 1, 2024

SCHEDULE SB ATTACHMENTS

Definitions

Vesting service	The sum of all periods of service and credited severance periods, measured in full years and completed months.
Pension service	Pension service was frozen for all participants effective December 31, 2017. <i>Retirement and Consolidated (including TACR)</i> The sum of all periods of service beginning at the date an employee became a participant in this plan or a prior plan. However, if an employee elected to begin making the required employee contributions on the earliest date eligible, benefit service will begin at his date of hire, subject to age restrictions (not before age 25 prior to January 1, 1985; not before age 21 on or after January 1, 1985). Effective January 1, 1989, benefit service for new employees is calculated from date of employment. <i>After Six</i> Completed months of service from the employee's date of hire. Excludes service before February 27, 1968 for Superior Pants employees.
Pensionable pay	Base pay, overtime, bonuses, commissions, and annual incentives before any voluntary salary reduction (sections 401(k), 125, or 132(f) of the Internal Revenue Code). Pensionable pay excludes severance pay, salary continuation pay paid by an insurer, short and long term disability pay, workers compensation, relocation expenses, dues, housing, furnishing and auto allowances, fringe benefits, and any nonqualified plan of deferred compensation contributions. Pensionable pay after December 31, 2017 shall not be considered in determining accrued benefits for any participant.
Average earnings	For Retirement and Consolidated (including TACR), the monthly average of a participant's pensionable pay beginning at the later of 1994 or date of employment and ending at termination of employment. For After Six, the monthly average of a participant's pensionable pay beginning at the later of 1984 or date of employment and ending at termination of employment.
Social Security benefit	The projected amount of the participant's primary Social Security benefit according to the law in effect at the date of termination of employment assuming continuation of then current earnings to age 65.
Covered compensation	The amount of monthly compensation with respect to which old age and survivor's insurance benefits would be provided to the participant under the Social Security Act, in effect as of the date of termination, determined as if the participant's annual compensation was equal to the maximum amount of earnings subject to tax under the Federal Income Contributions Act (OASDI portion).

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The calculation of an individual's covered compensation amount was frozen as of December 31, 2017 for any participants accruing benefits as of this date.

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65

Monthly pension benefit Benefit accruals were frozen effective December 31, 2017 for all participants.

For Retirement and Consolidated (including TACR) the greater of (a) or (b) plus (c):

(a) The sum of (i) and (ii)

(i) 0.9% of average earnings multiplied by years of pension service

(ii) 0.6% of average earnings in excess of covered compensation multiplied by years of pension service not in excess of 35 years

(b) 1.1% of average earnings multiplied by years of pension service

(c) The product of (i), (ii), and (iii)

(i) The participant's shortfall addition per year percentage

(ii) Average earnings

(iii) Pension service earned after December 31, 1996 and before January 1, 2000

Additional minimum benefits apply under this plan for certain individuals.

For After Six the greater of (a), (b), (c), or (d):

(a) 0.9% of average earnings multiplied by pension service plus 0.6% of average earnings that exceeds covered compensation multiplied by pension service not in excess of 35 years

(b) 1.1% of average earnings multiplied by pension service

(c) The monthly accrued benefit under the plan as of December 31, 1988

(d) For non-highly compensated participants who were age 55 with 10 years of service as of January 1, 1989, their expected benefit under the prior plan formula prorated for termination before normal retirement date.

Monthly preretirement death benefit 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and deferred to the participant's earliest retirement age

Plan Name: Chromalloy Group Pension Plan
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Plan Sponsor: Chromalloy Corporation
Valuation Date: October 1, 2024

SCHEDULE SB ATTACHMENTS

NAF Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service. For the participants of the Chromalloy American Corporation Pension Plan, retirement before NRD and on or after both attaining age 50 and completing ten years of vesting service.
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing five years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	Monthly pension benefit determined as of NRD
Early retirement	Monthly pension benefit determined as of early retirement date, reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD For prior plan participants in the Chromalloy American Corporation Pension Plan for Salaried Employees as of December 31, 1988, an unreduced early retirement benefit is provided for participants whose age plus years of vesting service is at least equal to 90.
Postponed retirement	Monthly pension benefit determined as of actual retirement date
Vested termination	Monthly pension benefit determined as of termination date, reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD
Preretirement death	Monthly preretirement death benefit reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms available ongoing are a 100%, 75%, or a 66⅔% joint and survivor annuity, or a 5-, 10-, 15-, or 20-year certain and life annuity. Actuarial equivalence is based on an interest rate of 7.00% and Revenue Ruling 2001-62
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	mortality table. In addition a lump sum option is available if the value of the participant's benefit does not exceed \$10,000.
Pension increases	None
Plan participants' contributions	As of January 1, 1989 employee contributions are no longer required.
Purchased annuities	Certain participants in pay status with monthly benefits less than \$350 had annuities purchased on their behalf on November 21, 2017 from Minnesota Life Insurance Company – A Securian Company.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Future Plan Changes

None

Changes in Benefits Valued Since Prior Year

The plan was amended during 2024 to update the plan's small benefit cashout threshold from \$5,000 to \$7,000, effective January 1, 2024, as allowable under the SECURE 2.0 Act of 2022. This change did not have any impact on the plan's benefit obligation or minimum funding requirements.

In addition, the plan was restated effective January 1, 2024 and renamed to the Chromalloy Group Pension Plan.

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Former Sequa Pension Plan – union employees

Plan Provisions

Initial eligibility date	Chromalloy Los Angeles	8/01/1987
	Precoat St. Louis	2/01/1992
	Precoat Granite City	11/21/1993
	Precoat McKeesport	5/01/1996
	Precoat Portage	9/01/1996
	Casco	8/01/1997
	MEGTEC	9/02/1997
	Chromalloy Oklahoma	11/01/1997
	Thermo Wisconsin	2/06/1999
	ARC Knoxville	5/03/1999
Covered employees	Effective June 30, 2011 the Sequa Retirement Plan (which covered salaried and non-union employees) was merged into the Sequa Pension Plan (which covered union employees). All participants of the Sequa Retirement Plan became participants of the Sequa Pension Plan as of the merger date. Benefits remained unchanged for the Sequa Pension Plan participants and the former Sequa Retirement Plan participants. <i>Precoat St. Louis, Precoat Granite City, Casco and MEGTEC</i> All eligible employees who were actively employed on the day prior to the initial eligibility date became eligible to participate on the initial eligibility date listed above. Employees hired after the initial eligibility date are eligible to participate on the date the employee attains age 21 and completes one year of service in which 1,000 hours are worked. <i>Chromalloy Los Angeles, Precoat McKeesport, Precoat Portage and Chromalloy Oklahoma</i> All employees who were participants in the prior plan the day prior to the initial eligibility date listed above, became participants on the date listed above. All other employees at these locations are eligible to participate on the date the employee attains age 21 and completes one year of service in which 1,000 hours are worked. <i>ARC Knoxville</i> All eligible employees who were actively employed on the day prior to the initial eligibility date became eligible to participate on the initial eligibility date listed above provided they had an offer of employment from ARC dated April 7, 1999. Employees hired after the initial eligibility date are eligible to participate on the date the employee attains age 21 and completes one year of service in which 1,000 hours are worked. <i>Thermo Wisconsin</i> All eligible employees who were actively employed on the initial eligibility date became eligible to participate on the initial eligibility date listed	

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above. Employees hired after the initial eligibility date are eligible to participate on the date the employee attains age 21 and completes one year of service in which 1,000 hours are worked.

Effective August 25, 2022, Precoat Metals participants and participants of certain discontinued operations were transferred to the Precoat Pension Plan and any reference to the provisions associated with those groups is for informational purposes only.

Participation date

Date of becoming a covered employee

For ARC Knoxville, no union employees hired on or after October 1, 2010 shall be eligible to participate in the plan.

For Precoat Granite City, no union employees hired on or after November 20, 2011 shall be eligible to participate in the plan.

For Precoat St. Louis, no union employees hired on or after February 1, 2012 shall be eligible to participate in the plan.

For Chromalloy Oklahoma, no union employees hired on or after December 31, 2012 shall be eligible to participate in the plan.

For Chromalloy Los Angeles, no union employees hired on or after December 31, 2012 shall be eligible to participate in the plan.

For Precoat Portage, no union employees hired on or after May 1, 2013 shall be eligible to participate in the plan.

Definitions

Vesting service

One year for each 1,000-hour calendar year of employment by Sequa

Pension service

Precoat Portage

The sum of (a) and (b):

- (a) Total number of years and months that the participant received credit for pension income prior to the initial eligibility date.
- (b) After the initial eligibility date, the participant earns one year of benefit service for each Plan Year in which he works 1,000 hours. In addition, the total number of months in which the participant has been credited with 83 hours of service.

Precoat McKeesport

The sum of (a) and (b):

- (a) Total number of years and months that the participant received credit for pension income prior to February 3, 1996.
- (b) After February 2, 1996, the participant earns one year of benefit service for each Plan Year in which he works 1,000 hours. In addition, the total number of months in which the participant has been credited with 83 hours of service.

Chromalloy Los Angeles, Precoat St. Louis, Precoat Granite City, Casco, Chromalloy Oklahoma, MEGTEC, ARC Knoxville and Thermo Wisconsin

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If employee was not vested in the prior plan before being eligible to participate in the Sequa Pension Plan, the sum of (a) and (b):

- (a) Total number of years and months that the participant received credit for pension income prior to the initial eligibility date.
- (b) After the initial eligibility date, the participant earns one year of benefit service for each Plan Year in which he works 1,000 hours. In addition, the total number of months in which the participant has been credited with 83 hours of service.

If employee was vested in the prior plan before being acquired by Sequa Corporation:

After the initial eligibility date, the participant earns one year of benefit service for each Plan Year in which he works 1,000 hours. In addition, the total number of months in which the participant has been credited with 83 hours of service.

For ARC Knoxville, no pension service shall be granted after February 28, 2011.

For Precoat Granite City, no pension service shall be granted after January 31, 2012.

For Precoat St. Louis, no pension service shall be granted after March 31, 2012.

For Chromalloy Oklahoma, no pension service shall be granted after December 31, 2012.

For Chromalloy Los Angeles, no pension service shall be granted after December 31, 2012.

For Precoat Portage, no pension service shall be granted after June 30, 2013.

Normal retirement date (NRD) First of month coinciding with or next following the attainment of age 65

Monthly preretirement death benefit 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and deferred to the participant's earliest retirement age.

Monthly pension benefit Product of (a) and (b):
(a) Dollar amount for applicable service dates (benefit multiplier)
(b) Years of pension service (subject to stated maximum service limits)
The dollar amount and maximum service limits are determined by collective bargaining agreement.

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Chromalloy Los Angeles (last 30-year service maximum)	Annual Dollar Amount	Effective Date	Applicable Service
	\$222	8-01-1990	All
	\$234	11-04-1996	All
	\$246	11-03-1997	All
	\$264	11-02-1998	All
	\$324	11-08-1999	All
	\$336	11-06-2000	All
	\$348	11-05-2001	All
	\$360	11-04-2002	All
	\$372	11-08-2004	All
	\$384	11-07-2005	All
	\$396	11-05-2007	All
	\$408	1-01-2010	All
	\$420	1-01-2012	All

Accruals froze as of December 31, 2012

	Annual Dollar Amount	Effective Date	Applicable Service
Precoat St. Louis	\$396	2-01-1992	All
(last 30-year service maximum)	\$420	2-01-2001	All
	\$456	2-01-2002	All
	\$528	2-01-2007	All
	\$540	2-01-2009	All
	\$552	2-01-2011	All

Accruals froze as of March 31, 2012

Precoat Granite City	\$396	11-21-1993	All
(last 30-year service maximum)	\$420	11-21-1997	All
	\$456	11-21-2001	All
	\$600	11-20-2002	All
	\$660	1-01-2009	All

Accruals froze as of January 31, 2012

Precoat McKeesport	\$285.84	8-01-1995	All
(first 30-year service maximum if hired after 2-2-1996,	\$312	2-04-1999	All
no service maximum if hired before 2-3-1996)	\$318	2-04-2000	All
	\$324	2-04-2001	All
	\$330	2-04-2002	All
	\$336	2-04-2003	All
	\$348	2-04-2004	All
	\$372	2-04-2005	All
	\$384	2-04-2006	All
	\$396	2-04-2007	All

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	\$408	2-04-2008	All
Precoat Portage	\$216	5-01-1992	All
(last 30-year service maximum)	\$300	1-01-2000	All
	\$420	5-01-2000	All
	\$480	5-01-2005	All
	\$540	5-01-2010	All
Accruals froze as of June 30, 2013			
Casco	\$348	8-01-1997	All
(last 30-year service maximum)	\$360	8-01-1998	All
	\$372	8-21-2000	All
	\$384	8-20-2001	All
	\$396	8-19-2002	All
	Annual Dollar Amount	Effective Date	Applicable Service
Chromalloy Oklahoma	\$276	11-01-1997	All
(last 30-year service maximum)	\$300	11-01-1998	All
	\$312	11-01-1999	All
	\$336	11-01-2000	All
	\$360	11-01-2001	All
	\$372	11-01-2002	After 11-01-2002
	\$384	11-01-2003	After 11-01-2002
	\$396	11-01-2004	After 11-01-2002
	\$408	11-01-2005	After 11-01-2002
	\$420	11-01-2006	After 11-01-2002
	\$432	11-01-2009	After 11-01-2007
	\$444	11-01-2011	After 11-01-2007
Accruals froze as of December 31, 2012			
MEGTEC	\$420	9-02-1997	All
(last 30-year service maximum)	\$456	3-18-2001	All
	\$612	3-18-2002	All

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ARC Knoxville	\$300	5-03-1999	All
(last 30-year service maximum)	\$324	5-03-2000	All
	\$348	5-03-2001	All
	\$360	5-03-2002	All
	\$372	5-03-2003	All
	\$384	5-03-2004	All
	\$396	5-02-2005	All
	\$408	5-02-2006	All
	\$420	5-02-2007	All
	\$456	1-01-2008	After 1-01-2008
Accruals froze as of February 28, 2011			
Thermo Wisconsin	\$420	2-06-1999	All
(last 30-year service maximum)	\$444	6-01-2000	All
	\$456	6-01-2001	All

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NAFEligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service
Postponed retirement	Retirement after NRD
Vested termination	Termination for reasons other than death or retirement after completing five years of vesting service or age 55
Disability	Permanent and total disability and on or after attaining age 40 and completing ten years of vesting service
Preretirement death benefit	Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse

Benefits Paid Upon the Following Events

Normal retirement	Monthly pension benefit determined as of NRD
Early retirement	Monthly pension benefit determined as of early retirement date, reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD For MEGTEC participants, the reduction is 5% for each year that payment precedes the participant's NRD.
Postponed retirement	Monthly pension benefit determined as of actual retirement date
Vested termination	Monthly pension benefit determined as of termination date, reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD For MEGTEC participants, the reduction is 5% for each year that payment precedes the participant's NRD.
Disablement	Monthly pension benefit determined as of the date of disablement, payable immediately without reduction for early commencement
Preretirement death	Monthly preretirement death benefit reduced 6.67% for each of the first five years and 3.33% for each of the next five years that payment precedes the participant's NRD

Other Plan Provisions

Forms of payment	Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms available ongoing are a 100%, 75%, or a 50% joint and survivor annuity, or a 5-, 10-, 15-, or 20-year certain and life annuity. Actuarial equivalence is based on an interest rate of 7.00% and Revenue Ruling 2001-62 mortality table. In
Plan Name:	Chromalloy Group Pension Plan
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	addition a lump sum option is available if the value of the participant's benefit does not exceed \$7,000.
Pension increases	None
Plan participants' contributions	None
Purchased annuities	Certain participants in pay status with monthly benefits less than \$350 had annuities purchased on their behalf on November 21, 2017 from Minnesota Life Insurance Company – A Securian Company.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Future Plan Changes

None

Changes in Benefits Valued Since Prior Year

The plan was amended during 2024 to update the plan's small benefit cashout threshold from \$5,000 to \$7,000, effective January 1, 2024, as allowable under the SECURE 2.0 Act of 2022. This change did not have any impact on the plan's benefit obligation or minimum funding requirements.

In addition, the plan was restated effective January 1, 2024 and renamed to the Chromalloy Group Pension Plan

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Schedule SB, Line 32
Schedule of Amortization Bases
as of October 1, 2024

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1. Shortfall	10/01/2024	1,231,314	15.00000	1,231,314	114,457
2. Shortfall	10/01/2023	5,926,115	14.00000	5,574,050	542,718
3. Shortfall	10/01/2022	29,978,443	13.00000	27,032,282	2,770,351
4. Shortfall	10/01/2021	(4,394,191)	12.00000	(3,780,036)	(410,081)
5. Shortfall	10/01/2020	(6,154,545)	11.00000	(4,997,871)	(577,830)
6. Shortfall	10/01/2019	24,589,343	10.00000	18,303,840	2,273,478
Total				43,363,579	4,713,093

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