

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) _____ ☐ 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 KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 10/01/1988
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) KOROSEAL INTERIOR PRODUCTS, LLC 1111 MEDINA ROAD MEDINA, OH 44256
2b	Employer Identification Number (EIN) 46-4864607
2c	Plan Sponsor's telephone number 330-668-7600
2d	Business code (see instructions) 326100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/15/2026	CRAIG THOMAS
	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	5 672
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) 71 6a(2) 68 6b 288 6c 260 6d 616 6e 40 6f 656 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

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 _____
- (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 KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF KOROSEAL INTERIOR PRODUCTS, LLC	D Employer Identification Number (EIN) 46-4864607
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	34421112	
b	Actuarial value	2b	34421112	
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	320	22287238	22287238
b	For terminated vested participants	274	7746550	7746550
c	For active participants	71	2695298	2695298
d	Total	665	32729086	32729086
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	5.34 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	393689	
c	Target normal cost	6c	393689	

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 JEFFREY A. SCHAPPEL, EA, FCA, MAAA Type or print name of actuary CBIZ RETIRMENT PLAN SERVICES INC Firm name 5959 ROCKSIDE WOODS BLVD NORTH SUITE 600 CLEVELAND, OH 44131 Address of the firm	07/09/2026 Date 26-07786 Most recent enrollment number 216-447-9000 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	48883
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	48883
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of 24.79 %	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)		532659
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.21 %		25205
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		12118
c Total available at beginning of current plan year to add to prefunding balance		569982
d Portion of (c) to be added to prefunding balance		569982
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	569982

Part III Funding Percentages

14 Funding target attainment percentage	14	103.42 %
15 Adjusted funding target attainment percentage	15	105.16 %
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	87.23 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

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

20 Quarterly contributions and liquidity shortfalls:

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

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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 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 66
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

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

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

Part VIII	Minimum Required Contribution For Current Year
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)		31a	393689
b Excess assets, if applicable, but not greater than line 31a		31b	393689
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
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	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
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41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021
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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 KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 KOROSEAL INTERIOR PRODUCTS, LLC	D Employer Identification Number (EIN) 46-4864607

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a

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

Yes

☒

No
- b

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

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

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-----	--

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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)

CBIZ RETIREMENT PLAN SERVICES

34-1582098

(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	N/A	30316	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

RAYMOND JAMES

680 CARILLON PARKWAY
ST PETERSBURG, FL 33716

(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?
27	N/A	30000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

KEY TRUST COMPANY OF OHIO

34-1784820

(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	N/A	22507	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)

BOBER, MARKEY, FEDOROVICH & COMPANY

34-1523030

(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	N/A	13900	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 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 KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN	B Three-digit plan number (PN) 002
C Plan sponsor's name as shown on line 2a of Form 5500 KOROSEAL INTERIOR PRODUCTS, LLC	D Employer Identification Number (EIN) 46-4864607

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)	873801	0
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)	5905	111940
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1449418	
(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)		
(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)	32108305	33208382
(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	34437429	33320322
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	36134	43230
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	36134	43230
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	34401295	33277092

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)	259953	
(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)		259953
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)	1609305	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1609305
(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)		
(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)		-610544
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1258714

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2219030	
(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)		2219030
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)	22506	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	13900	
(5) Investment advisory and investment management fees	2i(5)	30000	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	30316	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	67165	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		163887
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2382917

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1124203
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: **BOBER, MARKEY, FEDOROVICH & COMPANY**

(2) EIN: **34-1523030**

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?	☒		3000000
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 0.

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

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 576143.

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 KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 KOROSEAL INTERIOR PRODUCTS, LLC		D Employer Identification Number (EIN) 46-4864607
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
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): 34-1972450		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year		3 0
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
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: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

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

KOROSEAL INTERIOR PRODUCTS
RETIREMENT INCOME PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION

September 30, 2025 and 2024

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN

ANNUAL REPORT INDEX

The following financial statements of the Koroseal Interior Products Retirement Income Plan are included herewith:

- Statements of Net Assets Available for Benefits as of September 30, 2025 and 2024
- Statements of Changes in Net Assets Available for Benefits for the years ended September 30, 2025 and 2024
- Notes to Financial Statements

The following supplemental schedules of the Koroseal Interior Products Retirement Income Plan are included in the Annual Report of the Plan on Form 5500 filed with the Department of Labor as of September 30, 2025:

- Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
- Schedule H, Line 4j – Schedule of Reportable Transactions

All other supplemental schedules and notes for which provision is made in the applicable rules and regulations of the Department of Labor Regulations are not required under the related instructions or are inapplicable and, therefore, have been omitted.

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN

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INDEPENDENT AUDITORS' REPORT

Plan Administrator and Participants of
Koroseal Interior Products Retirement Income Plan
Medina, Ohio

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

We have performed audit of the financial statements of Koroseal Interior Products Retirement Income 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 (in liquidation) and 2024 (ongoing), and the related statements of changes in net assets available for benefits for the years ended September 30, 2025 (in liquidation) and 2024 (ongoing), and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit 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 audit 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, KeyBank National Association, as of September 30, 2025 (in liquidation) and 2024 (ongoing), and for the years ended September 30, 2025 (in liquidation) and 2024 (ongoing), stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, 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 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and

certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit 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 audit. 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.

Emphasis of Matter – Basis of Accounting

As described in Note 2 to the financial statements, due to the termination of the Plan and its imminent liquidation, the Plan changed its basis of accounting from the accrual basis used in the 2024 financial statements to the liquidation basis of accounting for the 2025 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal controls 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 Koroseal Interior Products Retirement Income Plan's ability to continue as a going concern for one year after 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these 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 controls 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 controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit 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.

Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of September 30, 2025 and Schedule H, Line 4j – Schedule of Reportable Transactions for the year ended September 30, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



BOBER, MARKEY, FEDOROVICH & COMPANY
Akron, Ohio

July 15, 2026

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2025 (In Liquidation) and 2024 (Ongoing)

	<u>2025</u> <u>(in liquidation)</u>	<u>2024</u> <u>(ongoing)</u>
ASSETS		
Investments, at fair value	\$ 33,208,382	\$ 33,557,723
Accrued income	646,044	5,905
Employer contribution receivable	-	873,801
TOTAL ASSETS	<u>33,854,426</u>	<u>34,437,429</u>
LIABILITIES		
Benefits payable to participants	32,900,293	-
Excess funding payable	854,084	-
Accrued fees and expenses	<u>100,049</u>	<u>36,134</u>
TOTAL LIABILITIES	<u>33,854,426</u>	<u>36,134</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ -</u></u>	<u><u>\$ 34,401,295</u></u>

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

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended September 30, 2025 (In Liquidation) and 2024 (Ongoing)

	<u>2025</u> <u>(in liquidation)</u>	<u>2024</u> <u>(ongoing)</u>
ADDITIONS:		
Employer contributions	\$ 259,953	\$ 1,602,385
Dividends and interest	2,143,409	1,094,063
TOTAL ADDITIONS	<u>2,403,362</u>	<u>2,696,448</u>
DEDUCTIONS:		
Benefit paid and payable to participants	18,451,619	2,158,484
Purchase of annuity contracts for participants	16,667,704	-
Excess funding	854,084	-
Administrative fees and expenses	220,706	394,379
TOTAL DEDUCTIONS	<u>36,194,113</u>	<u>2,552,863</u>
NET (DEPRECIATION) APPRECIATION IN FAIR VALUE OF INVESTMENTS	<u>(610,544)</u>	<u>5,931,258</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	(34,401,295)	6,074,843
NET ASSETS AVAILABLE FOR BENEFITS		
BEGINNING OF YEAR	<u>34,401,295</u>	<u>28,326,452</u>
END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ 34,401,295</u></u>

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

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Koroseal Interior Products Retirement Income Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit, noncontributory pension plan originally established by Koroseal Interior Products, LLC (the "Company") effective October 1, 1988, for the employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Effective June 1, 2009, the Plan was frozen and participants no longer accrue benefits under the Plan after May 31, 2009.

Contributions

It is the Company's intention to make annual contributions to the Plan in an amount that at least meets the minimum funding provisions of ERISA. Minimum required contributions of approximately \$0 and \$990,925 were required for the Plan years ended September 30, 2025 and 2024, respectively, and were met by the Company.

Payment of Benefits

The Plan provides for normal retirement benefits at age 65, early retirement benefits at age 62, surviving spouse death benefits, and disability benefits, as defined in the Plan.

Plan Costs

All legal, actuarial and other administrative expenses, including Pension Benefit Guaranty Corporation ("PBGC") premiums, are paid by the Company or from the Plan assets, as directed by the Company.

Plan Termination

The Company has the right under the Plan, in certain circumstances, to discontinue their contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations there under, and the Plan document. As discussed in Note 8, the Company has begun preparations to terminate the Plan.

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations.

Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Information about the Plan, including present and future benefits, vesting and PBGC benefit guarantee provisions is contained in a summary document available from the Company.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan as of and for the year ended September 30, 2025 have been prepared using the liquidation basis of accounting due to the termination of the Plan (see Note 8). Under this basis, assets are presented at the estimated cash proceeds expected to be realized upon liquidation, and liabilities are recognized and measured in accordance with generally accepted accounting principles applicable to those obligations. The Plan is also required to accrue and separately present the costs it expects to incur, and the income it expects to earn, through the expected duration of the liquidation, including costs associated with the settlement of assets and liabilities. For comparative purposes, the financial statements for the year ended September 30, 2024 have been prepared on an accrual basis.

Valuation of Investments

The Plan's investments are held by KeyBank National Association ("Trustee") as of and for the years ended September 30, 2025 and 2024. The investments are valued at fair value in accordance with the Fair Value Measurements Topic of the Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC").

Investment income consists of interest and dividend income. The net appreciation (depreciation) in the fair value of investments consists of realized gains or losses and the unrealized appreciation (depreciation) on those investments. Dividend income is accrued on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis. Realized gains and losses from security transactions are reported based on historical cost.

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

Fair Value Measurements

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those estimated future periodic payments that are attributable under the Plan's provisions to services rendered by the participants to the valuation date (beginning of the plan year). Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries and (b) present employees or their beneficiaries. Benefits payable under all circumstances are included to the extent they are deemed attributable to participant service rendered to the valuation date (beginning of the year).

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of the financial statements and footnote disclosures requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements and the reported amount of additions and deductions to net assets available for benefits during the period. Although management believes such estimates and assumptions are reasonable, actual results could differ from those estimates.

Subsequent Events

The Plan has evaluated subsequent events through July 15, 2026, the date the financial statements were available to be issued. See Notes 6 and 8.

NOTE 3 - INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

The Company has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, all investment information applicable at the Plan level is certified complete and accurate or derived from information certified complete and accurate by the Trustee as of and for the years ended September 30, 2025 and 2024. As of September 30, 2025, the fair value of the investments and cash held was \$33,208,382 with related net depreciation of \$610,544 dividends and interest of \$2,143,409 for the year then ended. As of September 30, 2024, the fair value of the investments and cash held was \$33,557,723 with related net appreciation of \$5,931,258 and dividends and interest of \$1,094,063 for the year then ended.

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 4 - FAIR VALUE MEASUREMENTS

Fair value is a market-based measurement that is determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, the Plan uses a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- Level 1 – Observable inputs such as quoted prices in active markets;
- Level 2 – Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3 – Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions

Assets measured at fair value on a recurring basis as of September 30, 2025 and 2024 are as follows:

- Mutual funds: Valued at the closing price reported on the active market.
- Money market funds: Valued at the net asset value of shares held by the Plan at year end.

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 sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of September 30:

		2025			
		Level 1	Level 2	Level 3	Total
Money market funds		-	33,208,382	-	33,208,382
Total investments at fair value		\$ -	\$ 33,208,382	\$ -	\$ 33,208,382

		2024			
		Level 1	Level 2	Level 3	Total
Mutual funds		\$ 32,108,305	\$ -	\$ -	\$ 32,108,305
Money market funds		-	1,449,418	-	1,449,418
Total investments at fair value		\$ 32,108,305	\$ 1,449,418	\$ -	\$ 33,557,723

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 5 - ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits were estimated by the Plan's actuary, CBIZ Retirement Plan Services, based on personnel information provided by the Company. The actuary estimates the actuarial present value of accumulated plan benefits which is 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 such as for death, disability, withdrawal or retirement between the valuation date and the expected dates of payment. The effect of plan amendments on accumulated plan benefits is recognized during the year in which such amendments become effective.

The actuarial present value of accumulated plan benefits as of October 1, 2024 and 2023 is as follows (rounded to the nearest hundred):

	October 1,	
	2024	2023
Vested benefits		
Participants currently receiving payments	\$ 21,199,000	\$ 20,843,600
Other participants	9,564,500	10,263,600
Total vested benefits	30,763,500	31,107,200
Nonvested benefits	-	-
Total actuarial present value of accumulated plan benefits	\$ 30,763,500	\$ 31,107,200

The changes in the actuarial present value of accumulated plan benefits from the previous benefit information date were as follows (rounded to the nearest hundred):

	For the Year Ended October 1, 2024	For the Year Ended October 1, 2023
Actuarial present value of accumulated plan benefits - beginning of year	\$ 31,107,200	\$ 31,536,300
Increase (decrease) during the year attributable to:		
Actuarial gains and losses, net	(207,200)	(363,000)
Change in the discount period (interest cost)	2,022,000	1,983,300
Benefits paid	(2,158,500)	(2,049,400)
Actuarial present value of accumulated plan benefits - end of year	\$ 30,763,500	\$ 31,107,200

The actuarial cost method used by the actuary to determine the liabilities for minimum funding calculations is the Traditional Unit Credit method. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants. There is no normal cost attributable to benefit accruals under this method as the Plan is frozen.

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

The actuarial cost method used to determine the liabilities for maximum deductible calculations is the Projected Unit Credit method. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for all participants (both defined within the actuarial valuation report).

Valuation interest rates applied to the Plan by the actuary consisted of three segment rates, or interest rates, that apply to benefits paid during three time periods:

- Segment I: Payments expected to be due within five years
- Segment II: Payments expected to be due within five to twenty years
- Segment III: Payments expected to be due after twenty years

Significant assumptions underlying the actuarial computations are as follows:

Assumption	October 1, 2024		October 1, 2023	
	24-Month Segment Rates (A)		24-Month Segment Rates (A)	
	Limited to 25-Year		Limited to 25-Year	
Valuation Interest Rates	Unadjusted	Rate Corridor	Unadjusted	Rate Corridor
Segment I	4.93%	4.93%	3.03%	4.75%
Segment II	5.27%	5.27%	4.11%	5.00%
Segment III	5.26%	5.59%	4.27%	5.74%

Mortality and Disability

The mortality and disability assumptions were updated in 2021 for the most recent IRS prescribed mortality, which was the Pri-2012 White Collar Employee and Healthy Annuitant Mortality Tables, with generational Projections Scale MP-2021, for males and females.

Discount Rates

The discount rate used to determine present value of accumulated plan benefits was 6.50% in 2024 and 2023.

Retirement Age

In 2024 and 2023, active participants were assumed to be retired at the following rates:

Age	Rates
62	15%
63-64	5%
65	50%
66	35%
67-69	5%
70	100%

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

Additional assumptions used in the actuarial computations include inflation, marital withdrawal and disability rate assumptions. 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 present value of accumulated plan benefits as of October 1, 2024 and 2023 does not include the impact of plan termination discussed in Note 8.

NOTE 6 - TAX STATUS

The IRS has determined and informed the Plan by a letter dated June 22, 2012, that the Plan is qualified in accordance with the applicable regulations of the Internal Revenue Code ("IRC"), and the trust established with the Plan constitutes a qualified trust and is exempt from federal income taxes. On February 2, 2026, the Internal Revenue Service issued a favorable determination letter concluding that the termination of the Plan did not adversely affect the Plan's qualification for federal income tax purposes. The determination letter applies to the Plan's proposed termination date of September 4, 2025.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Company has analyzed the tax positions taken by the Plan, and has concluded that as of and for the years ended September 30, 2025 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

NOTE 7 - PARTY-IN-INTEREST

Party-in-interest transactions include purchases and sales of investments through the Plan's Trustee and the payment of services and expenses.

NOTE 8 – TERMINATION OF PLAN

In 2025, Koroseal Interior Products began preparations to terminate the Plan with a plan termination amendment subject to the termination becoming effective in accordance with the applicable Pension Benefit Guaranty Corporation regulations signed September 4, 2025. Subsequent to September 30, 2025, the Plan will be providing a one-time option for participants to take a lump sum distribution, or the Plan will transfer the obligation to an insurance company to administer the remaining benefits to the Plan participants. As of the date of the financial statements were available to be issued, all benefits have been distributed to participants. However, the Plan is still in the process of settling final expenses and has yet to distribute excess funding back to the Plan Sponsor.

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
NOTES TO FINANCIAL STATEMENTS
September 30, 2025 and 2024

NOTE 9 – RECONCILIATION OF THE FINANCIAL STATEMENTS TO THE FORM 5500:

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of September 30:

	2025	2024
Net assets available for benefits, per the financial statements	\$ -	\$ 34,401,295
Benefits payable to participants not recorded on Form 5500	32,900,293	-
Excess funding payable not recorded on Form 5500	854,084	-
Accrued fees not recorded on Form 5500	56,819	-
Accrued income not recorded on Form 5500	(534,104)	-
	<u>33,277,092</u>	<u>34,401,295</u>
Net assets available for benefits reported on the Form 5500	<u>\$ 33,277,092</u>	<u>\$ 34,401,295</u>

The following is a reconciliation of net change in Plan assets per the financial statements to the Form 5500 for the year ended September 30, 2025:

Change in net assets available for benefits, per the financial statements	\$ (34,401,295)
Benefits paid and payable to participants	16,232,589
Purchase of annuity contracts for participants	16,667,704
Excess funding	854,084
Accrued fees	56,819
Accrued income	(534,104)
	<u>(1,124,203)</u>
Net loss reported on the Form 5500	<u>\$ (1,124,203)</u>

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EMPLOYER NO. 46-4864607
PLAN NO. 002
September 30, 2025

(a)	(b)	(c) Description of Investment Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
Identify of issue, borrower, lessor or similar party				
FEDERATED GOVERNMENT OBLIGATIONS		Money Market Fund	\$ 33,208,382	\$ 33,208,382
Total assets held for investment purposes			<u>\$ 33,208,382</u>	<u>\$ 33,208,382</u>

* - Represents a party-in-interest, as defined by ERISA.

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
For the Year Ended September 30, 2025
EMPLOYER NO. 46-4864607
PLAN NO. 002

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
SERIES OF TRANSACTIONS:								
Federated Government Obligations Institutional Shares	Money Market Fund 32 purchases	\$ 36,389,138	N/A	N/A	N/A	\$ 36,389,138	\$ 36,389,138	\$ -
Federated Government Obligations Institutional Shares	Money Market Fund 30 sales	N/A	\$ 4,630,175	N/A	N/A	\$ 4,630,175	\$ 4,630,175	\$ -
American Fund American Mutual Open-End Fund CL R6	Mutual Fund 5 purchases	\$ 2,867,074	N/A	N/A	N/A	\$ 2,867,074	\$ 2,867,074	\$ -
American Fund American Mutual Open-End Fund CL R6	Mutual Fund 1 sale	N/A	\$ 2,744,439	N/A	N/A	\$ 2,867,074	\$ 2,867,074	\$ (122,635)
Dodge & Cox Income Fund Open-End Fund CL R6	Mutual Fund 3 purchases	\$ 874,219	N/A	N/A	N/A	\$ 874,219	\$ 874,219	\$ -
Dodge & Cox Income Fund Open-End Fund CL R6	Mutual Fund 1 sale	N/A	\$ 4,105,160	N/A	N/A	\$ 4,435,575	\$ 4,243,042	\$ (330,415)
iShares Core S&P 500 EFT Closed-End Fund	Mutual Fund 2 sales	N/A	\$ 3,248,720	N/A	N/A	\$ 1,500,652	\$ 3,166,742	\$ 1,748,068
iShares Core US Aggregate Bond EFT Closed-End Fund	Mutual Fund 1 purchase	\$ 443,024	N/A	N/A	N/A	\$ 443,024	\$ 443,024	\$ -
iShares Core US Aggregate Bond EFT Closed-End Fund	Mutual Fund 1 sale	N/A	\$ 2,017,925	N/A	N/A	\$ 2,195,532	\$ 2,084,206	\$ (177,607)
iShares Russell 2000 Index Fund Closed-End Fund	Mutual Fund 2 sales	N/A	\$ 2,581,866	N/A	N/A	\$ 1,856,236	\$ 3,017,389	\$ 725,630
iShares Russell Mid-Cap Index Fund Closed-End Fund	Mutual Fund 2 sales	N/A	\$ 3,441,795	N/A	N/A	\$ 2,000,209	\$ 3,387,837	\$ 1,441,586
JPMorgan US Equity Fund Open-End Fund CL R6	Mutual Fund 4 purchases	\$ 167,085	N/A	N/A	N/A	\$ 167,085	\$ 167,085	\$ -
JPMorgan US Equity Fund Open-End Fund CL R6	Mutual Fund 2 sales	N/A	\$ 3,226,379	N/A	N/A	\$ 2,310,224	\$ 3,357,237	\$ 916,155
LSV Value Equity Fund Open-End Fund	Mutual Fund 1 sale	N/A	\$ 2,797,775	N/A	N/A	\$ 2,667,441	\$ 2,732,402	\$ 130,334
MFS Growth Fund Open-End Fund CL R5	Mutual Fund 1 purchase	\$ 302,805	N/A	N/A	N/A	\$ 302,805	\$ 302,805	\$ -
MFS Growth Fund Open-End Fund CL R5	Mutual Fund 2 sales	N/A	\$ 2,896,511	N/A	N/A	\$ 2,066,205	\$ 3,062,441	\$ 830,306
PGIM High Yield Fund Open-End Fund CL R6	Mutual Fund 9 purchases	\$ 96,114	N/A	N/A	N/A	\$ 96,114	\$ 96,114	\$ -
PGIM High Yield Fund Open-End Fund CL R6	Mutual Fund 1 sale	N/A	\$ 2,091,914	N/A	N/A	\$ 2,304,681	\$ 2,138,435	\$ (212,767)

KOROSEAL INTERIOR PRODUCTS RETIREMENT INCOME PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
For the Year Ended September 30, 2025
EMPLOYER NO. 46-4864607
PLAN NO. 002

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
SINGLE TRANSACTIONS:								
Federated Government Obligations Institutional Shares	Money Market Fund	\$ 34,526,609	N/A	N/A	N/A	\$ 34,526,609	\$ 34,526,609	\$ -
Federated Government Obligations Institutional Shares	Money Market Fund	N/A	\$ 2,722,926	N/A	N/A	\$ 2,722,926	\$ 2,722,926	\$ -
American Fund American Mutual Open-End Fund CL R6	Mutual Fund	\$ 2,722,926	N/A	N/A	N/A	\$ 2,722,926	\$ 2,722,926	\$ -
American Fund American Mutual Open-End Fund CL R7	Mutual Fund	N/A	\$ 2,744,439	N/A	N/A	\$ 2,867,074	\$ 2,867,074	\$ (122,635)
LSV Value Equity Fund Open-End Fund	Mutual Fund	N/A	\$ 2,797,775	N/A	N/A	\$ 2,667,441	\$ 2,732,402	\$ 65,373
iShares Russell 2000 Index Fund Closed-End Fund	Mutual Fund	N/A	\$ 2,383,761	N/A	N/A	\$ 1,727,376	\$ 2,528,749	\$ (144,988)
iShares Core S&P 500 EFT Closed-End Fund	Mutual Fund	N/A	\$ 3,016,185	N/A	N/A	\$ 1,394,048	\$ 2,941,782	\$ 74,403
iShares Core US Aggregate Bond EFT Closed-End Fund	Mutual Fund	N/A	\$ 2,017,925	N/A	N/A	\$ 2,195,532	\$ 2,084,206	\$ (66,281)
iShares Russell Mid-Cap Index Fund Closed-End Fund	Mutual Fund	N/A	\$ 3,287,949	N/A	N/A	\$ 1,913,044	\$ 3,240,203	\$ 47,746
JPMorgan US Equity Fund Open-End Fund CL R6	Mutual Fund	N/A	\$ 2,936,492	N/A	N/A	\$ 2,123,237	\$ 3,078,869	\$ (142,377)
PGIM High Yield Fund Open-End Fund CL R6	Mutual Fund	N/A	\$ 2,091,914	N/A	N/A	\$ 2,304,681	\$ 2,138,435	\$ (46,521)
MFS Growth Fund Open-End Fund CL R5	Mutual Fund	N/A	\$ 2,713,678	N/A	N/A	\$ 1,954,847	\$ 2,888,172	\$ (174,494)
Dodge & Cox Income Fund Open-End Fund CL R6	Mutual Fund	N/A	\$ 4,105,160	N/A	N/A	\$ 4,435,575	\$ 4,243,042	\$ (137,882)



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440
October 01, 2024 - September 30, 2025

Detailed Schedule of Holdings - Principal Assets

Base Currency: USD

Security Description Portfolio Number	Asset Number Yield on Market Units/Par	Unit Price Price Date Market Value	FV Level* % of MV	Avg Unit Cost Accrued Income	Book Value Revalued Cost	Unrealized Gain/Loss On Book Value On Revalued Cost
Cash and Cash Equivalents						
Money Market Funds						
FEDERATED GOVERNMENT OBLIGATIONS INSTITUTIONAL SHARES 0518440.1	3140000V3 4.02% 33,208,464.4300	1.000 33,208,464.43	Level n/a 0.00%	 1.00 111,940.13	33,208,464.43 33,208,464.43	0.00 0.00
Total Money Market Funds		33,208,464.43	0.00%	N/A 111,940.13	33,208,464.43 33,208,464.43	0.00 0.00
Total Cash and Cash Equivalents		33,208,464.43	0.00%	N/A 111,940.13	33,208,464.43 33,208,464.43	0.00 0.00
Net Holdings		33,208,464.43	0.00%	N/A 111,940.13	33,208,464.43 33,208,464.43	0.00 0.00
Total Holdings Principal Assets		\$33,208,464.43	100.00%	N/A \$111,940.13	\$33,208,464.43 \$33,208,464.43	\$0.00 \$0.00
Total Holdings		\$33,208,464.43			\$33,208,464.43 \$33,208,464.43	\$0.00 \$0.00
Accrued Income On						
Principal Holdings		111,940.13		111,940.13	111,940.13	
Total Accrued Income		111,940.13		111,940.13	111,940.13	
Total Holdings with Accrued Income		\$33,320,404.56			\$33,320,404.56 \$33,320,404.56	\$0.00 \$0.00

SCHEDULE SB ATTACHMENT

Line 26 - Schedule of Active Participant Data

Plan Name: Koroseal Interior Products Retirement Income Plan

EIN/PN: 47-4864607/002

Valuation Date: October 1, 2024

Age	Years of Credited Service										Total
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & Over	
Under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-
35 to 39	-	-	-	-	-	-	-	-	-	-	-
40 to 44	-	3	1	1	-	-	-	-	-	-	5
45 to 49	-	6	5	3	-	-	-	-	-	-	14
50 to 54	2	6	2	2	1	-	-	-	-	-	13
55 to 59	-	3	2	6	1	-	-	-	-	-	12
60 to 64	-	7	6	4	3	1	-	-	-	-	21
65 to 69	-	2	-	2	-	-	-	-	-	-	4
70 & Over	-	1	-	-	1	-	-	-	-	-	2
Total	2	28	16	18	6	1	-	-	-	-	71

SUMMARY OF ASSUMPTIONS

	Non-Stabilized	Limited to 25- Year Corridor
Segment 1:	4.93%	4.93%
Segment 2:	5.27%	5.27%
Segment 3:	5.26%	5.59%

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

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

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

The Expected Return on Assets assumption for the calculation of Actuarial Value of Assets is based on input by the Plan's investment advisors and reflects their view of the long-term rate of return on assets, based on current and target asset allocations at each valuation date.

Salary Scale

N/A the plan is Frozen

Disability Mortality is assumed to be the same as that used for Healthy Retirees.

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

Withdrawal Rates

Rates are based on age and service. Below is a table of representative rates for participants with 3 or more years of service.

Age	Rate
20	15.00%
25	15.00%
30	15.00%
35	10.00%
40	5.00%
45	2.00%
50	7.00%
55	3.50%
60	3.50%

Benefit Commencement Age

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

An experience analysis with respect to termination was performed in 2022. As a result, the current assumption has been selected based on observations of recent terminations.

Disability Incidence

None

Benefit Commencement Age

No disabilities are assumed

An experience analysis with respect to disability was performed in 2022. As a result, the disability assumption has been removed.

Retirement Rates

Rates are based on age. Below is a table of representative rates.

Age	Rate
62	15%
63-64	5%
65	50%
66	35%
67-69	5%
70	100%

Benefit Commencement Age

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

An experience analysis with respect to retirement performed in 2022. As a result, the current assumptions have been selected based on observations of recent retirements.

Spousal Assumptions

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

Females are assumed to be 3 years younger than males.

An experience analysis with respect to spousal information was performed in 2022. As a result, the current assumption has been selected based on observations of recent spousal information.

Form of Payment

55% of future retirements are assumed to take a life annuity in the Plan's Normal Form, 40% of future retirements are assumed to take a 100% joint and survivor annuity, and 5% of future retirements are assumed to take a 50% joint and survivor annuity. The valuation of participants in pay status is based on the actual form of payment elected by the participant, as provided in the census data.

An experience analysis with respect to form of payment was performed in 2022. As a result, the current assumption has been selected based on observations of recent form of payment elections.

Changes in non-required funding assumptions since the prior valuation

None.

The Discount Rates for funding and PBGC premiums were updated from the rates shown in the 2023 valuation report to the rates shown above.



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440
October 01, 2024 - September 30, 2025

5% Report by Asset - Single Transaction

Valuation: \$33,557,805.91

Threshold: \$1,677,890.30

Base Currency: USD

Tran Type Settle Date	Asset Description	Asset Number Units/Par Portfolio Number	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Purchase 11/18/2024	FEDERATED GOVERNMENT OBLIGATIONS INSTITUTIONAL SHARES	3140000V3 2,793,164.3200 0518440.1	2,793,164.32	0.00 0.00	2,793,164.32	2,793,164.32	0.00
Sale 11/15/2024	LSV VALUE EQUITY FUND OPEN-END FUND	00758M634 -94,743.4920 0518440.1	2,797,775.32	0.00 0.00	-2,667,440.91	-2,732,402.31	65,373.01
Sale 11/19/2024	FEDERATED GOVERNMENT OBLIGATIONS INSTITUTIONAL SHARES	3140000V3 -2,722,926.0000 0518440.1	2,722,926.00	0.00 0.00	-2,722,926.00	-2,722,926.00	0.00
Purchase 11/18/2024	AMERICAN FUNDS AMERICAN MUTUAL OPEN-END FUND CL R6	027681816 46,042.0360 0518440.1	2,722,926.00	0.00 0.00	2,722,926.00	2,722,926.00	0.00
Sale 05/15/2025	ISHARES RUSSELL 2000 INDEX FUND CLOSED-END FUND	464287655 -11,448.0000 0518440.1	2,383,760.94	114.48 0.00	-1,727,376.41	-2,528,748.72	-144,987.78
Sale 05/15/2025	ISHARES CORE S&P 500 ETF CLOSED-END FUND	464287200 -5,100.0000 0518440.1	3,016,185.39	51.00 0.00	-1,394,048.13	-2,941,782.00	74,403.39
Sale 05/15/2025	ISHARES CORE US AGGREGATE BOND ETF CLOSED-END FUND	464287226 -20,741.0000 0518440.1	2,017,925.08	207.41 0.00	-2,195,531.99	-2,084,205.77	-66,280.69
Sale 05/15/2025	ISHARES RUSSELL MIDCAP INDEX FD CLOSED-END FUND	464287499 -36,762.0000 0518440.1	3,287,949.17	367.62 0.00	-1,913,044.26	-3,240,202.68	47,746.49
Purchase 05/15/2025	FEDERATED GOVERNMENT OBLIGATIONS INSTITUTIONAL SHARES	3140000V3 31,733,445.0800 0518440.1	31,733,445.08	0.00 0.00	31,733,445.08	31,733,445.08	0.00



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440
October 01, 2024 - September 30, 2025

5% Report by Asset - Single Transaction (Continued)

		Valuation:	\$33,557,805.91		Threshold:	\$1,677,890.30	Base Currency:	USD
Tran Type Settle Date	Asset Description	Asset Number Units/Par Portfolio Number	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market	
Sale 05/14/2025	JPMORGAN US EQUITY FUND OPEN-END FUND CL R6	48121L817 -118,026.1880 0518440.1	2,936,491.56	0.00 0.00	-2,123,236.90	-3,078,868.71	-142,377.15	
Sale 05/14/2025	PGIM HIGH YIELD FUND OPEN-END FUND CL R6	74440Y884 -438,556.3990 0518440.1	2,091,914.02	0.00 0.00	-2,304,680.87	-2,138,435.11	-46,521.09	
Sale 05/14/2025	MFS GROWTH FUND OPEN-END FUND CL R5	552985673 -13,301.6910 0518440.1	2,713,677.98	0.00 0.00	-1,954,846.77	-2,888,171.55	-174,493.57	
Sale 05/14/2025	DODGE & COX INCOME FD OPEN-END FUND MUTUAL FUND	256210105 -329,996.7650 0518440.1	4,105,159.76	0.00 0.00	-4,435,574.50	-4,243,041.76	-137,882.00	
Sale 05/14/2025	AMERICAN FUNDS AMERICAN MUTUAL OPEN-END FUND CL R6	027681816 -48,608.5550 0518440.1	2,744,439.02	0.00 0.00	-2,867,073.61	-2,867,073.61	-122,634.59	

End of Schedule



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440
October 01, 2024 - September 30, 2025

5% Report by Asset - Aggregate Transactions

				Valuation:	\$33,557,805.91	Threshold:	\$1,677,890.30	Base Currency: USD
Asset Number	Asset Description	Purchase Cost/	Broker					
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
027681816		AMERICAN FUNDS AMERICAN MUTUAL OPEN-END FUND CL R6						
Purchase	11/18/2024	46,042.0360	2,722,926.00	0.00	0.00	2,722,926.00	2,722,926.00	0.00
Purchase	12/18/2024	69.5990	3,913.57	0.00	0.00	3,913.57	3,913.57	0.00
Purchase	12/18/2024	218.3780	12,279.41	0.00	0.00	12,279.41	12,279.41	0.00
Purchase	12/18/2024	2,048.6780	115,197.17	0.00	0.00	115,197.17	115,197.17	0.00
Purchase	03/13/2025	229.8640	12,757.46	0.00	0.00	12,757.46	12,757.46	0.00
Sale	05/14/2025	-48,608.5550	2,744,439.02	0.00	0.00	-2,867,073.61	-2,867,073.61	-122,634.59

1 Issue Sales

5 Issue Purchases

				Valuation:	\$33,557,805.91	Threshold:	\$1,677,890.30	Base Currency: USD
Asset Number	Asset Description	Purchase Cost/	Broker				Previous	Net Gain/Loss
Tran Type	Settle Dt	Units/Par	Commission	Other Expense	Book Value	Annual Market	on Market	
256210105		DODGE & COX INCOME FD OPEN-END FUND MUTUAL FUND						
Purchase	11/14/2024	62,775.6370	788,462.00	0.00	0.00	788,462.00	788,462.00	0.00
Purchase	12/19/2024	3,384.7920	42,005.27	0.00	0.00	42,005.27	42,005.27	0.00
Purchase	03/27/2025	3,494.5130	43,751.30	0.00	0.00	43,751.30	43,751.30	0.00
Sale	05/14/2025	-329,996.7650	4,105,159.76	0.00	0.00	-4,435,574.50	-4,243,041.76	-137,882.00

1 Issue Sales

3 Issue Purchases



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440

October 01, 2024 - September 30, 2025

5% Report by Asset - Aggregate Transactions (Continued)

Valuation: \$33,557,805.91

Threshold: \$1,677,890.30

Base Currency: USD

Asset Number	Asset Description	Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market	
Tran Type	Settle Dt	Units/Par						
3140000V3		FEDERATED GOVERNMENT OBLIGATIONS INSTITUTIONAL SHARES						
Sale	10/01/2024	-174,300.8200	174,300.82	0.00	0.00	-174,300.82	-174,300.82	0.00
Purchase	10/04/2024	4,980.5600	4,980.56	0.00	0.00	4,980.56	4,980.56	0.00
Sale	10/08/2024	-7,500.0000	7,500.00	0.00	0.00	-7,500.00	-7,500.00	0.00
Purchase	10/10/2024	168.5700	168.57	0.00	0.00	168.57	168.57	0.00
Purchase	10/15/2024	206,779.0000	206,779.00	0.00	0.00	206,779.00	206,779.00	0.00
Sale	10/18/2024	-7,028.3200	7,028.32	0.00	0.00	-7,028.32	-7,028.32	0.00
Sale	11/01/2024	-177,064.7100	177,064.71	0.00	0.00	-177,064.71	-177,064.71	0.00
Purchase	11/06/2024	5,028.1100	5,028.11	0.00	0.00	5,028.11	5,028.11	0.00
Purchase	11/15/2024	593,169.7700	593,169.77	0.00	0.00	593,169.77	593,169.77	0.00
Purchase	11/18/2024	2,793,164.3200	2,793,164.32	0.00	0.00	2,793,164.32	2,793,164.32	0.00
Sale	11/19/2024	-2,722,926.0000	2,722,926.00	0.00	0.00	-2,722,926.00	-2,722,926.00	0.00
Sale	12/02/2024	-175,279.8300	175,279.83	0.00	0.00	-175,279.83	-175,279.83	0.00
Purchase	12/04/2024	509.3000	509.30	0.00	0.00	509.30	509.30	0.00
Purchase	12/05/2024	6,461.5100	6,461.51	0.00	0.00	6,461.51	6,461.51	0.00
Purchase	12/16/2024	8,998.9100	8,998.91	0.00	0.00	8,998.91	8,998.91	0.00
Purchase	12/20/2024	48,879.7700	48,879.77	0.00	0.00	48,879.77	48,879.77	0.00
Purchase	12/23/2024	6,559.8400	6,559.84	0.00	0.00	6,559.84	6,559.84	0.00
Sale	12/24/2024	-7,094.3800	7,094.38	0.00	0.00	-7,094.38	-7,094.38	0.00
Sale	01/02/2025	-175,308.1800	175,308.18	0.00	0.00	-175,308.18	-175,308.18	0.00
Purchase	01/16/2025	259,953.0000	259,953.00	0.00	0.00	259,953.00	259,953.00	0.00
Purchase	01/17/2025	61.3300	61.33	0.00	0.00	61.33	61.33	0.00
Sale	01/22/2025	-1,696.0000	1,696.00	0.00	0.00	-1,696.00	-1,696.00	0.00
Purchase	01/24/2025	1,044.6400	1,044.64	0.00	0.00	1,044.64	1,044.64	0.00
Sale	02/03/2025	-177,054.7600	177,054.76	0.00	0.00	-177,054.76	-177,054.76	0.00
Purchase	02/06/2025	6,684.8500	6,684.85	0.00	0.00	6,684.85	6,684.85	0.00



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440
October 01, 2024 - September 30, 2025

5% Report by Asset - Aggregate Transactions (Continued)

		Valuation: \$33,557,805.91				Threshold: \$1,677,890.30		Base Currency: USD	
Asset Number		Asset Description	Purchase Cost/ Sale Proceeds	Broker				Previous	Net Gain/Loss
Tran Type	Settle Dt	Units/Par		Commission	Other Expense	Book Value	Annual Market		on Market
3140000V3		FEDERATED GOVERNMENT OBLIGATIONS INSTITUTIONAL SHARES							
Sale	02/25/2025	-2,915.0000	2,915.00	0.00	0.00	-2,915.00	-2,915.00		0.00
Sale	03/03/2025	-180,218.2900	180,218.29	0.00	0.00	-180,218.29	-180,218.29		0.00
Purchase	03/06/2025	6,309.1600	6,309.16	0.00	0.00	6,309.16	6,309.16		0.00
Purchase	03/21/2025	23,856.2100	23,856.21	0.00	0.00	23,856.21	23,856.21		0.00
Sale	03/24/2025	-1,696.0000	1,696.00	0.00	0.00	-1,696.00	-1,696.00		0.00
Sale	04/01/2025	-180,204.8300	180,204.83	0.00	0.00	-180,204.83	-180,204.83		0.00
Sale	04/02/2025	-7,500.0000	7,500.00	0.00	0.00	-7,500.00	-7,500.00		0.00
Purchase	04/03/2025	149.4500	149.45	0.00	0.00	149.45	149.45		0.00
Purchase	04/04/2025	6,745.0100	6,745.01	0.00	0.00	6,745.01	6,745.01		0.00
Purchase	04/16/2025	259,953.0000	259,953.00	0.00	0.00	259,953.00	259,953.00		0.00
Purchase	04/21/2025	282.8600	282.86	0.00	0.00	282.86	282.86		0.00
Sale	04/22/2025	-282.8600	282.86	0.00	0.00	-282.86	-282.86		0.00
Sale	05/01/2025	-183,376.4100	183,376.41	0.00	0.00	-183,376.41	-183,376.41		0.00
Sale	05/02/2025	-6,238.7900	6,238.79	0.00	0.00	-6,238.79	-6,238.79		0.00
Purchase	05/06/2025	6,662.5500	6,662.55	0.00	0.00	6,662.55	6,662.55		0.00
Purchase	05/15/2025	31,733,445.0800	31,733,445.08	0.00	0.00	31,733,445.08	31,733,445.08		0.00
Purchase	05/19/2025	149.4500	149.45	0.00	0.00	149.45	149.45		0.00
Sale	06/02/2025	-117,316.7900	117,316.79	0.00	0.00	-117,316.79	-117,316.79		0.00
Purchase	06/10/2025	904.3400	904.34	0.00	0.00	904.34	904.34		0.00
Sale	06/12/2025	-904.3400	904.34	0.00	0.00	-904.34	-904.34		0.00
Purchase	06/13/2025	147,116.0000	147,116.00	0.00	0.00	147,116.00	147,116.00		0.00
Sale	06/16/2025	-6,307.0000	6,307.00	0.00	0.00	-6,307.00	-6,307.00		0.00
Sale	07/01/2025	-72,286.3000	72,286.30	0.00	0.00	-72,286.30	-72,286.30		0.00
Purchase	07/02/2025	458.2500	458.25	0.00	0.00	458.25	458.25		0.00
Sale	07/03/2025	-74,689.3200	74,689.32	0.00	0.00	-74,689.32	-74,689.32		0.00



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440
October 01, 2024 - September 30, 2025

5% Report by Asset - Aggregate Transactions (Continued)

				Valuation:	\$33,557,805.91	Threshold:	\$1,677,890.30	Base Currency: USD
Asset Number	Asset Description		Purchase Cost/	Broker			Previous	Net Gain/Loss
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Annual Market	on Market
3140000V3		FEDERATED GOVERNMENT OBLIGATIONS INSTITUTIONAL SHARES						
Purchase	07/07/2025	516.3700	516.37	0.00	0.00	516.37	516.37	0.00
Sale	07/08/2025	-5,335.4500	5,335.45	0.00	0.00	-5,335.45	-5,335.45	0.00
Sale	07/10/2025	-2,164.5500	2,164.55	0.00	0.00	-2,164.55	-2,164.55	0.00
Purchase	07/15/2025	259,953.0000	259,953.00	0.00	0.00	259,953.00	259,953.00	0.00
Sale	07/18/2025	-516.3700	516.37	0.00	0.00	-516.37	-516.37	0.00
Sale	08/01/2025	-72,915.8900	72,915.89	0.00	0.00	-72,915.89	-72,915.89	0.00
Purchase	08/05/2025	84.3900	84.39	0.00	0.00	84.39	84.39	0.00
Sale	08/19/2025	-4,611.0000	4,611.00	0.00	0.00	-4,611.00	-4,611.00	0.00
Purchase	08/27/2025	21.7700	21.77	0.00	0.00	21.77	21.77	0.00
Sale	09/02/2025	-69,334.3500	69,334.35	0.00	0.00	-69,334.35	-69,334.35	0.00
Purchase	09/10/2025	87.7700	87.77	0.00	0.00	87.77	87.77	0.00
Sale	09/15/2025	-16,108.1200	16,108.12	0.00	0.00	-16,108.12	-16,108.12	0.00

30 Issue Sales

32 Issue Purchases

				Valuation:	\$33,557,805.91	Threshold:	\$1,677,890.30	Base Currency: USD
Asset Number	Asset Description	Purchase Cost/	Broker			Previous		
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Annual Market	Net Gain/Loss on Market
464287200	ISHARES CORE S&P 500 ETF CLOSED-END FUND							
Sale	11/15/2024	-390.0000	232,534.93	3.90	6.47	-106,603.68	-224,959.80	7,575.13
Sale	05/15/2025	-5,100.0000	3,016,185.39	51.00	0.00	-1,394,048.13	-2,941,782.00	74,403.39

2 Issue Sales



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440
October 01, 2024 - September 30, 2025

5% Report by Asset - Aggregate Transactions (Continued)

				Valuation: \$33,557,805.91		Threshold: \$1,677,890.30		Base Currency: USD	
Asset Number	Asset Description	Purchase Cost/	Broker			Previous	Net Gain/Loss		
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Annual Market	on Market	
464287226	ISHARES CORE US AGGREGATE BOND ETF CLOSED-END FUND								
Purchase	11/15/2024	4,535.0000	443,024.15	45.35	0.00	443,024.15	443,024.15	0.00	
Sale	05/15/2025	-20,741.0000	2,017,925.08	207.41	0.00	-2,195,531.99	-2,084,205.77	-66,280.69	

1 Issue Sales

1 Issue Purchases

				Valuation: \$33,557,805.91		Threshold: \$1,677,890.30		Base Currency: USD	
Asset Number	Asset Description	Purchase Cost/	Broker			Previous	Net Gain/Loss		
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Annual Market	on Market	
464287655	ISHARES RUSSELL 2000 INDEX FUND CLOSED-END FUND								
Sale	11/15/2024	-854.0000	198,105.50	8.54	5.51	-128,859.14	-188,640.06	9,465.44	
Sale	05/15/2025	-11,448.0000	2,383,760.94	114.48	0.00	-1,727,376.41	-2,528,748.72	-144,987.78	

2 Issue Sales

				Valuation: \$33,557,805.91		Threshold: \$1,677,890.30		Base Currency: USD	
Asset Number	Asset Description	Purchase Cost/	Broker			Previous	Net Gain/Loss		
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Annual Market	on Market	
464287499	ISHARES RUSSELL MIDCAP INDEX FD CLOSED-END FUND								
Sale	11/15/2024	-1,675.0000	153,846.31	16.75	4.28	-87,164.71	-147,634.50	6,211.81	
Sale	05/15/2025	-36,762.0000	3,287,949.17	367.62	0.00	-1,913,044.26	-3,240,202.68	47,746.49	

2 Issue Sales



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440

October 01, 2024 - September 30, 2025

5% Report by Asset - Aggregate Transactions (Continued)

				Valuation:	\$33,557,805.91	Threshold:	\$1,677,890.30	Base Currency:	USD
Asset Number		Asset Description		Purchase Cost/		Broker			
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market	
48121L817		JPMORGAN US EQUITY FUND OPEN-END FUND CL R6							
Sale	11/14/2024	-10,665.4530	289,887.00	0.00	0.00	-186,986.73	-278,368.32	11,518.68	
Purchase	12/13/2024	3,909.3150	101,407.63	0.00	0.00	101,407.63	101,407.63	0.00	
Purchase	12/13/2024	2,171.4070	56,326.29	0.00	0.00	56,326.29	56,326.29	0.00	
Purchase	12/20/2024	260.7490	6,490.04	0.00	0.00	6,490.04	6,490.04	0.00	
Purchase	03/28/2025	149.7110	3,581.09	0.00	0.00	3,581.09	3,581.09	0.00	
Sale	05/14/2025	-118,026.1880	2,936,491.56	0.00	0.00	-2,123,236.90	-3,078,868.71	-142,377.15	

2 Issue Sales

4 Issue Purchases

				Valuation:	\$33,557,805.91	Threshold:	\$1,677,890.30	Base Currency:	USD
Asset Number		Asset Description		Purchase Cost/ Sale Proceeds	Broker Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Tran Type	Settle Dt	Units/Par							
00758M634		LSV VALUE EQUITY FUND OPEN-END FUND							
Sale	11/15/2024	-94,743.4920	2,797,775.32	0.00	0.00	-2,667,440.91	-2,732,402.31	65,373.01	

1 Issue Sales

				Valuation:	\$33,557,805.91	Threshold:	\$1,677,890.30	Base Currency: USD
Asset Number		Asset Description	Purchase Cost/	Broker			Previous	Net Gain/Loss
Tran Type	Settle Dt	Units/Par	Sale Proceeds	Commission	Other Expense	Book Value	Annual Market	on Market
552985673		MFS GROWTH FUND OPEN-END FUND CL R5						
Sale	11/14/2024	-800.3200	182,833.00	0.00	0.00	-111,357.82	-174,269.68	8,563.32
Purchase	12/18/2024	1,428.5970	302,805.33	0.00	0.00	302,805.33	302,805.33	0.00
Sale	05/14/2025	-13,301.6910	2,713,677.98	0.00	0.00	-1,954,846.77	-2,888,171.55	-174,493.57



2 Issue Sales

1 Issue Purchases

5% Report by Asset - Aggregate Transactions (Continued)

				Valuation:	\$33,557,805.91	Threshold:	\$1,677,890.30	Base Currency: USD
Asset Number	Asset Description	Purchase Cost/	Broker					
Tran Type	Settle Dt	Units/Par	Commission	Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market	
74440Y884		PGIM HIGH YIELD FUND OPEN-END FUND CL R6						
Purchase	10/31/2024	2,501.7780	12,058.57	0.00	0.00	12,058.57	12,058.57	0.00
Purchase	11/14/2024	932.7120	4,505.00	0.00	0.00	4,505.00	4,505.00	0.00
Purchase	11/29/2024	2,424.1370	11,708.58	0.00	0.00	11,708.58	11,708.58	0.00
Purchase	12/20/2024	1,123.6390	5,359.76	0.00	0.00	5,359.76	5,359.76	0.00
Purchase	12/31/2024	3,010.0500	14,357.94	0.00	0.00	14,357.94	14,357.94	0.00
Purchase	01/31/2025	2,529.9250	12,194.24	0.00	0.00	12,194.24	12,194.24	0.00
Purchase	02/28/2025	2,317.5620	11,217.00	0.00	0.00	11,217.00	11,217.00	0.00
Purchase	03/31/2025	2,608.5740	12,416.81	0.00	0.00	12,416.81	12,416.81	0.00
Purchase	04/30/2025	2,599.5980	12,296.10	0.00	0.00	12,296.10	12,296.10	0.00
Sale	05/14/2025	-438,556.3990	2,091,914.02	0.00	0.00	-2,304,680.87	-2,138,435.11	-46,521.09

1 Issue Sales

9 Issue Purchases

End of Schedule



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440
October 01, 2024 - September 30, 2025

5% Report by Broker - Aggregate Transactions for Securities

Valuation: \$33,557,805.91					Threshold: \$1,677,890.30	Base Currency:USD	
Tran Type Settle Date	Broker/Party Asset Description	Asset Number Units/Par	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Instinet Clearing Services, Inc.							
Purchase 11/15/2024	ISHARES CORE US AGGREGATE BOND ETF CLOSED-END FUND	464287226 4,535.0000	443,024.15	45.35 0.00	443,024.15	443,024.15	0.00
Purchase 11/15/2024	ISHARES MSCI EAFE INDEX FUND CLOSED-END FUND	464287465 1,265.0000	98,005.88	12.65 0.00	98,005.88	98,005.88	0.00
Sale 11/15/2024	ISHARES CORE S&P 500 ETF CLOSED-END FUND	464287200 -390.0000	232,534.93	3.90 6.47	-106,603.68	-224,959.80	7,575.13
Sale 11/15/2024	ISHARES RUSSELL 2000 INDEX FUND CLOSED-END FUND	464287655 -854.0000	198,105.50	8.54 5.51	-128,859.14	-188,640.06	9,465.44
Sale 11/15/2024	ISHARES RUSSELL MIDCAP INDEX FD CLOSED-END FUND	464287499 -1,675.0000	153,846.31	16.75 4.28	-87,164.71	-147,634.50	6,211.81
Sale 05/15/2025	ISHARES CORE US AGGREGATE BOND ETF CLOSED-END FUND	464287226 -20,741.0000	2,017,925.08	207.41 0.00	-2,195,531.99	-2,084,205.77	-66,280.69

End of Broker/Party

Valuation: \$33,557,805.91					Threshold: \$1,677,890.30	Base Currency:USD	
Tran Type Settle Date	Broker/Party Asset Description	Asset Number Units/Par	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Merrill Lynch,Pierce,Fenner & Smith Inc.							
Sale 05/15/2025	ISHARES RUSSELL MIDCAP INDEX FD CLOSED-END FUND	464287499 -36,762.0000	3,287,949.17	367.62 0.00	-1,913,044.26	-3,240,202.68	47,746.49

End of Broker/Party



5% Report by Broker - Aggregate Transactions for Securities (Continued)

		Valuation: \$33,557,805.91		Threshold: \$1,677,890.30		Base Currency: USD	
Tran Type Settle Date	Broker/Party Asset Description	Asset Number Units/Par	Purchase Cost/ Sale Proceeds	Broker Commission Other Expense	Book Value	Previous Annual Market	Net Gain/Loss on Market
Pershing LLC							
Sale 05/15/2025	ISHARES CORE S&P 500 ETF CLOSED-END FUND	464287200 -5,100.0000	3,016,185.39	51.00 0.00	-1,394,048.13	-2,941,782.00	74,403.39
Sale 05/15/2025	ISHARES MSCI EAFE INDEX FUND CLOSED-END FUND	464287465 -17,196.0000	1,490,793.46	171.96 0.00	-1,189,096.94	-1,430,315.41	60,478.05
Sale 05/15/2025	ISHARES RUSSELL 2000 INDEX FUND CLOSED-END FUND	464287655 -11,448.0000	2,383,760.94	114.48 0.00	-1,727,376.41	-2,528,748.72	-144,987.78
End of Broker/Party							
End of Schedule							



Account Statement

KOROSEAL INTERIOR PRODUCTS RIP 0518440

October 01, 2024 - September 30, 2025

5% Report by Broker - Aggregate Transactions for Non-Securities

No activity this period based on a beginning valuation of \$33,557,805.91 and a transaction threshold of \$1,677,890.30.

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 Koroseal Interior Products Retirement Income Plan	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Koroseal Interior Products, LLC	D Employer Identification Number (EIN) 46-4864607
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 34,421,112
b Actuarial value	2b 34,421,112
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 320 (2) Vested Funding Target 22,287,238 (3) Total Funding Target 22,287,238
b For terminated vested participants	274 7,746,550 7,746,550
c For active participants	71 2,695,298 2,695,298
d Total	665 32,729,086 32,729,086
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 5.34%
6 Target normal cost	
a Present value of current plan year accruals	6a 0
b Expected plan-related expenses	6b 393,689
c Target normal cost	6c 393,689

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	Jeffrey A. Schapel, EA, FCA, MAAA <i>JAS</i>	07/09/2026
	Signature of actuary	Date
	JEFFREY A. SCHAPTEL, EA, FCA, MAAA	2607786
	Type or print name of actuary	Most recent enrollment number
	CBIZ RETIREMENT PLAN SERVICES	216-447-9000
	Firm name	Telephone number (including area code)
	5959 Rockside Woods Blvd North SUITE 600 CLEVELAND OH 44131	
	Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐
For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF. Schedule SB (Form 5500) 2024 v. 240311

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	48,883
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	48,883
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>24.79</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)		532,659
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>5.21</u> %		25,205
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		12,118
c Total available at beginning of current plan year to add to prefunding balance		569,982
d Portion of (c) to be added to prefunding balance		569,982
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	569,982

Part III Funding Percentages

14 Funding target attainment percentage	14	103.42 %
15 Adjusted funding target attainment percentage	15	105.16 %
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	87.23 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

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

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

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

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

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 66
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	393,689	
b Excess assets, if applicable, but not greater than line 31a	31b	393,689	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
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	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b		
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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SUMMARY OF PRINCIPAL PLAN PROVISIONS

Plan Effective Date	October 1, 1988. The plan was amended for plan termination on October 1, 2024	
Eligibility Requirements	Each employee of the Company who is not covered by a collective bargaining agreement.	
	The Plan was frozen as to eligibility effective October 1, 2008.	
Vesting	100% vesting upon earning 5 Years of Vesting Service.	
Accrued Benefit Formula	Your Annual Accrued Pension will be the sum of (a) plus (b): (a) Credited Service up to 30 years multiplied by the sum of (i) and (ii): i. 1% of Final Average Pensionable Earnings not in excess of Social Security Covered Compensation; and ii. 1.5% of Final Average Pensionable Earnings in excess of Social Security Covered Compensation. (b) An amount equal to your years of credited service in excess of 30 years multiplied by 0.5% of your Final-Average Pensionable Earnings. <u>Accrued Benefits were frozen May 31, 2009.</u>	
Final Average Pensionable Earnings	Average Compensation is the highest consecutive five year average of calendar year compensation, out of the last ten calendar years, as a Covered Employee.	
Credited Service	<u>Hours as a Covered Employee</u> 1,976 or greater at least 1,768 but less than 1,976 at least 1,560 but less than 1,768 at least 1,352 but less than 1,560 at least 1,144 but less than 1,352 at least 1,000 but less than 1,144 less than 1,000	<u>Years of Credited Service</u> 1.0 .9 .8 .7 .6 .5 0
Vesting Service	One Year upon working 1,000 hours in a Plan Year.	
Normal Retirement Age	Upon attainment of 65 and five Years of Service.	
Early Retirement	<u>Eligibility:</u> Upon attainment of age 62 and completion of 10 Years of Service <u>Benefit:</u> The accrued benefit actuarially reduced from age 65 for early commencement	

Disability Retirement	<u>Eligibility:</u> Upon becoming totally and permanently disabled. <u>Benefit:</u> The unreduced Accrued Benefit payable immediately after Social Security Disability Income payments start.
Pre-Retirement Death	<u>Eligibility:</u> Upon earning 5 Years of Service. <u>Benefit:</u> The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had lived to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.
Normal Form of Payment	Unless otherwise elected, the benefit payable to a participant who has been married at least one year is an actuarially equivalent 100% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity.
Optional Forms	Benefits may be elected from: • 50% and 100% Joint and Survivor • 10 Year Certain and Continuous • Straight Life Annuity
Changes in Plan Benefits recognized since the last valuation	The Plan was amended for Plan Termination with a termination date of September 4, 2025

SUMMARY OF METHODS

Minimum Funding Cost Method

The actuarial cost method used to determine the liabilities for minimum funding calculations is the Traditional Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for each participant. The individual accrued liability for a participant is the present value of the accrued benefit as of the valuation date taking into account service and/or pay as of the valuation date. The individual normal cost for a participant is the present value of the benefit expected to accrue in the plan year being valued. If a plan is frozen, there is no normal cost attributable to benefit accruals.

Asset Method

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

Funding Actuarial Value of Assets Method

Actuarial Value of Assets is equal to the Market Value of Assets.

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

Changes in methods since the prior valuation

The Asset Method was changed so the Actuarial Value of Assets is equal to the Market Value of Assets

SCHEDULE SB ATTACHMENT

Line 22 - Description of Weighted Average Retirement Age

Plan Name: Koroseal Interior Products Retirement Income Plan

EIN/PN: 47-4864607/002

Valuation Date: 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, as shown in the following exhibit:

(A)	(B)	(C)	(D)	(E)
Retirement Age	Retirement Percent	Lx	Number of Employees Expected to Retire (B) x (C)	(A) X (D)
62	15.00%	10,000	1500	93,000
63	5.00%	8,500	425	26,775
64	5.00%	8,075	404	25,840
65	50.00%	7,671	3836	249,316
66	35.00%	3,836	1342	88,603
67	5.00%	2,493	125	8,352
68	5.00%	2,368	118	8,053
69	5.00%	2,250	113	7,763
70	100.00%	2,138	2138	149,630
Total			10,000	657,331
Average				65.73

SCHEDULE SB ATTACHMENT
Line 25 - Change in Method

Plan Name: Koroseal Interior Products Retirement Income Plan

EIN/PN: 47-4864607/002

Valuation Date: October 1, 2023

The Asset Valuation Method has been changed to the Market Value of Assets effective October 1, 2024.