

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 2025 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan THE WICOR AMERICAS GROUP PENSION PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 02/01/1974
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) WICOR AMERICAS, INC. ONE GORDON MILLS WAY ST. JOHNSBURY, VT 05819
2b	Employer Identification Number (EIN) 06-1095018
2c	Plan Sponsor's telephone number 802-751-3406
2d	Business code (see instructions) 322100

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.	08/17/2026	CAROL MARTIN
	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	5 197
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) 75 6a(2) 70 6b 80 6c 37 6d 187 6e 6 6f 193 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 Characteristic Codes in the instructions:

1A 1E 1I 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic 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 1
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018	

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

(a) Name of insurance carrier EMPOWER ANNUITY INSURANCE COMAPNY
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(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	780297-E1		01/01/2025	12/31/2025

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

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	1508144

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier**6b****c** Premiums due but unpaid at the end of the year**6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.**6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee(3) ☐ guaranteed investment (4) ☐ other ▶**b** Balance at the end of the previous year**7b****c** Additions: (1) Contributions deposited during the year**7c(1)**

(2) Dividends and credits

7c(2)

(3) Interest credited during the year

7c(3)

(4) Transferred from separate account

7c(4)

(5) Other (specify below)

7c(5)

▶

(6) Total additions

7c(6)**d** Total of balance and additions (add lines **7b** and **7c(6)**)**7d****e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

(2) Administration charge made by carrier

7e(2)

(3) Transferred to separate account

7e(3)

(4) Other (specify below)

7e(4)

▶

(5) Total deductions

7e(5)**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)**7f**

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2025			
2	Assets:			
a	Market value	2a	11461401	
b	Actuarial value	2b	11613772	
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	82	8775430	8775430
b	For terminated vested participants	40	1629403	1629403
c	For active participants	75	3656650	3656650
d	Total	197	14061483	14061483
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	0	
c	Target normal cost	6c	0	

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 JASON A. DENTON Type or print name of actuary HUB INTERNATIONAL Firm name 300 BALLARDVALE STREET WILMINGTON, MA 01887 Address of the firm	07/22/2026 Date 26-06692 Most recent enrollment number 781-229-9500 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	3665
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	3665
10 Interest on line 9 using prior year's actual return of <u>1.28</u> %	0	47
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		61957
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>5.05</u> %		3129
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		65086
d Portion of (c) to be added to prefunding balance		65086
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	68798

Part III Funding Percentages

14 Funding target attainment percentage	14	82.10 %
15 Adjusted funding target attainment percentage	15	82.10 %
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	90.94 %
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
10/03/2025	33000				
01/07/2026	33000				
07/15/2026	133500				
Totals ►			18(b)	199500	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	186415

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:
5.07 %2nd segment:
5.31 %3rd segment:
5.50 %☐ N/A, full yield curve used**b** Applicable month (enter code)**21b**

4

22 Weighted average retirement age**22**

65

23 Mortality table(s) (see instructions)

Prescribed - combined



Prescribed - separate



Substitute

Part VI Miscellaneous Items**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26** Demographic and benefit information**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years**28**

0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6c)**31a**

0

b Excess assets, if applicable, but not greater than line 31a**31b**

0

32 Amortization installments:**a** Net shortfall amortization installment

Outstanding Balance

Installment

2516509

247872

b Waiver amortization installment

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)**34**

247872

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement

0

62840

62840

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

185032

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

186415

38 Present value of excess contributions for current year (see instructions)**a** Total (excess, if any, of line 37 over line 36)**38a**

1383

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances**38b**

1383

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

0

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

0

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

SCHEDULE 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
		2025
		This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018	

Part I

Service Provider Information (see instructions)

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

1

Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY

06-1050034

(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?
13 15	CUSTODIAN	26284	Yes ☐ No ☒	Yes ☐ No ☒	0	Yes ☐ No ☒

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.		D Employer Identification Number (EIN) 06-1095018
Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM SHORT TERM		
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-041	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42785
a Name of MTIA, CCT, PSA, or 103-12 IE: DRYDEN S&P 500 INDEX		
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-123	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 363383
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP VALUE/MNG BOSTON PARTNERS		
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-440	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 161350
a Name of MTIA, CCT, PSA, or 103-12 IE: COLUMBIA DIVIDEND VAL ISP		
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-785	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 319693
a Name of MTIA, CCT, PSA, or 103-12 IE: LARGE CAP GROWTH/JP MORGAN		
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-141	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 320567
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM TOTAL RETURN BOND		
b Name of sponsor of entity listed in (a): EMPOWER ANNUITY INSURANCE COMPANY		
c EIN-PN 06-1050034-814	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 300407
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury 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
		2025
		This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.	D Employer Identification Number (EIN) 06-1095018	

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

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)	84000	166500
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	115397	98181
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	39667	515496
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	9524280	7714848
(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)	921877	1508144
(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)	777719	1393085
(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)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	11462940	11396254

Liabilities

1g Benefit claims payable	1g	-72969	-73793
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through 1j)	1k	-72969	-73793

Net Assets

1l Net assets (subtract line 1k from line 1f)	1l	11535909	11470047
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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)	199500	
(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)		199500
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	19176	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)	388287	
(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)		407463
(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)	68288	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		68288
(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)		162173
(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)		58200
c Other income	2c		269777
d Total income. Add all income amounts in column (b) and enter total	2d		1165401

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1175689	
(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)		1175689
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	11290	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	18000	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	26284	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		55574
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1231263

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-65862
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: **BOIVIN & ASSOCIATES, CPAS PLLC**

(2) EIN: **27-1516157**

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?	☒		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 588075.

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 2025 This Form is Open to Public Inspection.
For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025		
A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 WICOR AMERICAS, INC.		D Employer Identification Number (EIN) 06-1095018
Part I	Distributions	
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 06-1050034		
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 6
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		
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Schedule R (Form 5500) 2025 v. 250312		

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 02 / 28 / 2023 (MM/DD/YYYY) and the Opinion Letter serial number Q705217A.

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULES
The WICOR Americas Group Pension Plan
Years Ended December 31, 2025 and 2024**

The WICOR Americas Group Pension Plan

Financial Statements and Supplemental Schedules

Years Ended December 31, 2025 and 2024

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Report of Independent Auditors

To the Plan Administrator and Participants
The WICOR Americas Group Pension Plan

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

We have performed audits of the accompanying financial statements of The WICOR Americas Group Pension Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

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

Opinion

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

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The WICOR Americas Group Pension 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The WICOR Americas Group Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about The WICOR Americas Group Pension Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Other Matters

Supplemental Schedules Required by ERISA

The supplemental schedule of assets (held at end of year) as of December 31, 2025 and schedule of reportable transactions for the year ended December 31, 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the 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).

Boivin & Associates, CPAs, PLLC

Boivin & Associates, CPAs, PLLC

Merrimack, New Hampshire

August 13, 2026

The WICOR Americas Group Pension Plan

Statements of Net Assets Available for Benefits

	December 31	
	2025	2024
Assets		
Investments, at fair value:		
Pooled separate accounts	\$ 1,508,144	\$ 921,877
Mutual funds	1,908,581	817,386
Corporate and foreign bonds	7,714,848	9,524,280
Net assets held in 401(h) account	919	875
Total investments	11,132,492	11,264,418
Receivables/other assets:		
Employer contributions	166,500	84,000
Deferred distributions to participants	73,793	72,969
Accrued investment income	98,181	115,397
Total receivables	338,474	272,366
Total assets	11,470,966	11,536,784
Liabilities		
Amounts related to obligations of 401(h) account	919	875
Total liabilities	919	875
Net assets available for benefits	\$ 11,470,047	\$ 11,535,909

See accompanying notes.

The WICOR Americas Group Pension Plan

Statements of Changes in Net Assets Available for Benefits

	Years Ended December 31	
	2025	2024
Additions		
Investment income:		
Interest and dividend income	\$ 456,575	\$ 445,724
Net appreciation (depreciation) in fair value of investments	509,326	(252,223)
Total investment income	965,901	193,501
Employer contributions	199,500	199,600
Total additions	1,165,401	393,101
Deductions		
Distributions to participants	1,175,689	1,100,315
Administrative expenses	55,574	49,816
Total deductions	1,231,263	1,150,131
Net decrease	(65,862)	(757,030)
Net assets available for benefits at beginning of year	11,535,909	12,292,939
Net assets available for benefits at end of year	<u>\$ 11,470,047</u>	<u>\$ 11,535,909</u>

See accompanying notes.

The WICOR Americas Group Pension Plan

Notes to Financial Statements

December 31, 2025

1. Description of the Plan

The following description of The WICOR Americas Group Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a noncontributory defined benefit pension plan covering substantially all U.S. employees of WICOR Americas Inc., and its subsidiaries (the Company), except Weidmann Diagnostic Solutions Inc., who had at least one year of service prior to June 30, 2002.

The board of directors voted to freeze future participation and benefit accruals to the Plan as of July 1, 2002.

The Plan was amended and restated January 1, 2025.

The Plan is administered by the Retirement Committee with assistance from HUB Retirement & Wealth Management. The Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Pension Benefits

Employees with three or more years of service are entitled to annual pension benefits beginning at normal retirement age (65) equal to 1.35% of their average monthly earnings up to the covered compensation, plus 2% of any average monthly earnings in excess of the covered compensation, multiplied by the number of years of credited service completed at the normal retirement age, up to a maximum of 30 years. In addition, a participant who has earned benefits prior to October 1, 1989, may elect to receive the present value of the participant's accrued benefits only on the portion earned before October 1, 1989, as defined. The Plan permits early retirement at age 55. Employees may elect to receive their pension benefits in the form of a joint and survivor annuity, life annuity payable monthly, or a lump-sum amount determined by the present value of a participant's benefit. If employees terminate before rendering three years of service, they forfeit the right to receive the portion of their accumulated plan benefits attributable to the Company's contributions.

The Plan allows lump sum distributions up to \$50,000.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Death Benefits

Death benefits provided under the Plan shall be distributed in accordance with the “minimum spouse’s death benefit,” as defined. In the case of an unmarried participant, no death benefits shall be payable under this Plan.

Funding Policy

The Company has agreed to voluntarily contribute amounts as necessary to provide assets sufficient to meet the benefits to be paid to Plan members determined by the application of accepted actuarial methods and assumptions. The Plan has met ERISA minimum funding requirements.

Vesting

The Plan has been frozen since 2002; participants are 100% vested in their frozen benefit.

2. Significant Accounting Policies

Basis of Accounting

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

Valuation of Investments and Income Recognition

Investments are stated at fair value based upon quoted market prices. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Management fees and operating expenses charged to the Plan for the management of investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, management fees and operating expenses are reflected as a reduction of investment return for such investments.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Valuation of Investments and Income Recognition (continued)

Gains and losses on security transactions are recorded as the difference between the proceeds received and cost. Cost is determined on the average cost basis. Net appreciation or depreciation, including realized and unrealized gains or losses, is reflected in the statements of changes in net assets available for benefits as net realized and unrealized appreciation (depreciation) in fair value of investments.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Administrative Expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the Plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid directly by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (see Note 3) are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to services rendered by the employees to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, and (b) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are generally based upon the employees' compensation during their five highest consecutive years of earnings during the ten plan years preceding normal retirement date. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding the valuation date. Benefits payable under all circumstances: retirement, death, disability and termination of employment are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Actuarial Present Value of Accumulated Plan Benefits (continued)

The actuarial present value of accumulated plan benefits is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment. The yield (interest, dividends and net appreciation in the fair value of investment) of the fund serves to reduce future contributions that would otherwise be required to provide for the defined level of benefits under the Plan.

The Plan includes a medical-benefit component in addition to the normal retirement benefits to fund a portion of the post-retirement obligations for retirees, their spouses and dependents in accordance with Section 401(h) of the Internal Revenue Code. A separate account has been established and maintained in the Plan for the net assets related to the medical-benefit component. In accordance with Internal Revenue Code Section 401(h), the Plan's investment in the 401(h) account may not be used for, or diverted to, any purpose other than providing health benefits for retirees and their beneficiaries. The related obligations for health benefits are not included in this Plan's obligations in the statements of accumulated plan benefits but are reflected as obligations in the financial statements of the health and welfare benefit plan. The total amount of such obligations that the Plan is obligated for is limited to the amount in the 401(h) account. Plan participants do not contribute to the 401(h) account. Employer contributions or qualified transfers to the 401(h) account are determined annually and are at the discretion of the Company. The 401(h) account assets are invested in a short-term pooled separate account.

Plan Termination

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event of termination or partial termination of the Plan or in the event of complete discontinuance of employer contributions, each participant shall be 100% vested in their accrued benefit, to the extent funded, irrespective of length of participation under the Plan. Any distribution of assets shall be carried out in accordance with the allocations determined by the Company, as plan administrator, for payment of participants' accrued benefits and in the order of priorities established by Section 4044 of the Employee Retirement Income Security Act of 1974. The Company shall not be liable to participants for benefits other than those which can be provided by the Plan's assets. The Pension Benefit Guaranty Corporation (PBGC) guarantees vested benefits at the level in effect on the date of the Plan's termination. In addition, there is a ceiling on the amount of benefit that the PBGC guarantees which is determined based on each participant's age.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Reclassification

Certain 2024 financial statement amounts have been reclassified to conform with 2025 financial statement presentation.

3. Accumulated Plan Benefits

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

The accumulated plan benefit information as of January 1 is as follows:

	January 1	
	2026	2025
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Active vested participants	\$ 3,243,709	\$ 3,622,678
Vested terminated participants	1,451,386	1,599,186
Retirees, beneficiaries and disabled participants	8,779,710	8,658,772
	\$ 13,474,805	\$ 13,880,636

The reconciliation of the actuarial present value of accumulated plan benefits from January 1, 2026 to January 1, 2025 is as follows:

	2026	2025
Actuarial present value of accumulated plan benefit	\$ 13,880,636	\$ 14,237,415
Increase (decrease) during the year attributable to:		
Benefits accumulated (include gain/loss)	40,866	85,145
Decrease in discount period	731,047	750,793
Actual benefits paid	(1,177,744)	(1,173,284)
Change in assumptions (mortality and interest)	—	(19,433)
Net decrease	(405,831)	(356,779)
Actuarial present value of accumulated plan benefits	\$ 13,474,805	\$ 13,880,636

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

Significant assumptions underlying the actuarial computations are as follows:

Actuarial cost method	PPA Unit Credit
Long-term rate of return on investments	5.5% in 2026 and 2025
Retirement	At normal retirement age (65)
Mortality basis for males and females	PRI-2012 Mortality Tables projected generationally with 2024 IRS Adjusted Scale MP-2021 in 2026 and 2025

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. Had the valuations been performed as of December 31, there would be no material difference.

4. Certified Investment Information

Certain information in the accompanying financial statements and ERISA-required supplemental schedule related to investments held as of December 31, 2025 and 2024, and net appreciation (depreciation) in fair value of investments, and interest and dividend income for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Empower Annuity Insurance Company of America, Empower Trust Company, LLC, and Wilmington Trust, the custodians of the Plan

5. Fair Value Measurements

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

Level 1 – Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets and liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

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

Level 3 – Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety.

The following is a description of the valuation methodologies used by the Plan. There have been no changes in the valuation methodologies at December 31, 2025 and 2024.

Pooled separate accounts are valued daily based upon the net asset value of shares held by the Plan at year end, as valued by Empower Annuity Insurance Company of America. Transactions (purchases and sales) may occur daily. The net asset value is used as a practical expedient to estimate fair value.

Mutual funds are valued daily at the closing price per share, as reported by the fund. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

Corporate and foreign obligations. Certain U.S. and sovereign obligations and investment-grade corporate bonds are valued based on quoted market prices, dealer quotations or alternative pricing sources.

The valuation 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 plan management believes the 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 investment assets and liabilities, if any, as of December 31, 2025.

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,908,581	\$	\$	\$ 1,908,581
Corporate obligations		7,714,848		7,714,848
Total assets in the fair value hierarchy	\$ 1,908,581	\$ 7,714,848	\$	9,623,429
Pooled separate accounts*				1,509,063
Total investments at fair value				\$ 11,132,492

The following table sets forth by level within the fair value hierarchy the Plan's investment assets and liabilities, if any, as of December 31, 2024.

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 817,386	\$	\$	\$ 817,386
Corporate obligations		9,524,280		9,524,280
Total assets in the fair value hierarchy	\$ 817,386	\$ 9,524,280	\$	10,341,666
Pooled separate accounts*				922,752
Total investments at fair value				\$ 11,264,418

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements (continued)

* In accordance with Accounting Standards Update 2015-07 of ASC 820-10, certain investments that are measured at fair value using the net asset value per share practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of net assets available for benefits.

The following table summarizes investments for which fair value is measured using net asset value as a practical expedient as of December 31, 2025 and 2024, respectively. There are no participant redemption restrictions, the redemption notice period is applicable only to the Plan.

December 31, 2025	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	\$1,508,144	NA	Daily	None

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Pooled Separate Accounts	\$ 921,877	NA	Daily	None

Transfers Between Levels:

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

We evaluate the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. There were no such transfers for the years ended December 31, 2025 and 2024.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

6. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

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

7. Parties-In-Interest

Section 3(14) of ERISA defines a party-in-interest to include, among others, fiduciaries or employees of the Plan, any person who provides services to the Plan or an employer whose employees are covered by the Plan. Accordingly, the management of investments held by the custodians are considered party-in-interest transactions.

8. Income Tax Status

The Plan has adopted the FIS Business Systems LLC volume submitter defined benefit plan. The defined benefit plan sponsor received an advisory letter from the IRS dated February 28, 2023, in which the Internal Revenue Service stated that the form of the volume submitter defined benefit plan was in compliance with the applicable requirements of the Internal Revenue Code (Code). The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified, and the related trust is tax exempt.

Accounting standards require recording uncertain income tax positions that exist in the Plan's financial statements. Plan management has determined there are no uncertain tax positions and believes there is no adjustment or disclosure required in the Plan's financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

The WICOR Americas Group Pension Plan

Notes to Financial Statements (continued)

9. Subsequent Events

The Company has evaluated all subsequent events through August 13, 2026, the date the financial statements were available to be issued. During this period, there have been no material events that would require recognition in the financial statements or disclosures to the financial statements.

THE WICOR AMERICAS GROUP PENSION PLAN

Age & Service Chart

Attachment to Form 5500 Schedule SB

	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 and up
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0
30 to 34	0	0	0	0	0	0	0	0	0	0
35 to 39	0	0	0	0	0	0	0	0	0	0
40 to 44	0	0	0	0	0	1	1	0	0	0
45 to 49	0	0	0	0	0	0	1	0	0	0
50 to 54	0	0	0	0	0	4	4	9	1	0
55 to 59	0	0	0	0	0	1	5	7	6	1
60 to 64	0	0	0	0	0	1	4	3	12	7
65 to 69	0	0	0	0	0	0	0	2	0	5
70 and up	0	0	0	0	0	0	0	0	0	0

APPENDIX A: STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

Plan Sponsor WICOR Americas, Inc.
EIN/PN 06-1095018 / 001

Key Interest Rates

PPA funding liability rates	ARPA	Pre-HATFA	PBGC
1st segment rate	5.07%	5.07%	4.65%
2nd segment rate	5.31%	5.33%	5.28%
3rd segment rate	5.50%	5.36%	5.63%

PPA rates used are the applicable segment rates for September 2024 adjusted by ARPA.

ASC 960 valuation interest rate 5.50%

Compensation Increases None assumed (plan is frozen).

Administrative Expenses Administrative expenses are assumed to be paid by the employer.

Mortality We have assumed mortality according to the sex distinct 2025 IRS Static Table for plan funding. ASC 960 liabilities are based on the PRI-2012 Mortality Tables projected generationally with the 2024 IRS Adjusted Scale MP-2021.

Retirement All participants are assumed to retire at age 65.

Disability None assumed.

Disabled Mortality Not applicable.

Representative Termination Rates Termination of employment is assumed according to Scale T-5 from the Pension Actuary's Handbook. Representative male termination rates are listed below. Female rates are assumed to be the same for males who are 5 years younger.

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
20	7.94%	35	6.28%	50	2.56%
25	7.72%	40	5.15%	55	0.94%
30	7.22%	45	3.98%	60+	0.00%

Form of Payment Participants are assumed to elect the normal form of annuity.

Marriage 80% of participants are assumed to be married; husbands are assumed to be three years older than wives.

Employees No new or rehired employees.

Inclusion Date Not applicable - plan is frozen.

APPENDIX A: STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

<i>Cost Method</i>	PPA Unit Credit Cost Method
<i>Employee Data</i>	Employee data was supplied by WICOR Americas, Inc. as of January 1, 2025.
<i>Asset Method</i>	24-month asset smoothing as permitted by PPA, first gain/loss phase-in during 2008.
<i>Nature of Actuarial Calculations</i>	The results documented in this report are estimates based on data that may be imperfect as well as on assumptions with respect to future events. Certain plan provisions may be approximated or deemed immaterial and therefore are not valued. Reasonable efforts were made to ensure that items significant to the context of the actuarial liabilities and costs are treated appropriately. Future experience may differ from the assumptions used in these calculations. As differences arise, future expenses will be adjusted to reflect actual plan experience.
<i>Changes in Assumptions and Methods Since Most Recent Actuarial Valuation</i>	The mortality and interest assumptions were updated to remain consistent with PPA funding assumptions as amended by ARPA regulations for 2025 pension valuations. ASC 960 mortality was updated to remain consistent with the 2024 disclosure.

The WICOR Americas Group Pension Plan

EIN: 06-1095018 Plan Number: 001

Schedule H, Line 4j–Schedule of Reportable Transactions

Year Ended December 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<u>Category (iii)–Series of transactions in excess of 5% of plan assets</u>						
Prudential	Short-Term Fund	\$ 1,134,733		\$ 1,134,733	\$ 1,134,733	
Prudential	Short-Term Fund		\$ 1,204,647	1,198,455	1,204,647	\$ 6,192
Federated	Hermes Government Obligations Fund	3,030,119		3,030,119	3,030,119	
Federated	Hermes Government Obligations Fund		2,554,290	2,554,290	2,554,290	–

There were no category (i), (ii) or (iv) reportable transactions during the year ended December 31, 2025.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefit 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. 1510-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

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

A Name of plan THE WICOR AMERICAS GROUP PENSION PLAN	<table style="width: 100%;"> <tr> <td style="width: 60%;">B Three-digit plan number (PN)</td> <td style="width: 40%; text-align: center;">001</td> </tr> </table>	B Three-digit plan number (PN)	001
B Three-digit plan number (PN)	001		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF WICOR AMERICAS, INC.	<table style="width: 100%;"> <tr> <td>D Employer Identification Number (EIN)</td> <td style="text-align: center;">00-1095018</td> </tr> </table>	D Employer Identification Number (EIN)	00-1095018
D Employer Identification Number (EIN)	00-1095018		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500		

Part I Basic Information				
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2025</u>			
2 Assets:	a Market value	2a	11481401	
	b Actuarial value	2b	11813772	
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	02	8775430	8775430
	b For terminated vested participants	40	1829403	1829403
	c For active participants	75	3866850	3866850
	d Total	117	14061483	14061483
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	0	
	c Target normal cost	6c	0	

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying exhibits, worksheets and attachments, if any, is complete and accurate. Each prescribed insurance will appear in accordance with applicable law and regulations. In my opinion, each of the assumptions is reasonable (taking into account the experience of the plan and reasonable expectations) and each of the interpretations, if applicable, of my best estimate of anticipated experience under the plan.

SIGN HERE Signature of actuary Jason A. Demion Type or print name of actuary HUB International Firm name 380 Ballardvale Street Wilmington, MA 01887 Address of the firm	07/22/2026 Date 26 06682 Most recent enrollment number (781) 229-9500 Telephone number (including area code)
--	---

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

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	3665
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	3665
10 Interest on line 9 using prior year's actual return of <u>1.20</u> %	0	47
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		61957
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>6.06</u> %		3129
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		65086
d Portion of (c) to be added to prefunding balance		65086
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	68798

Part III	Funding Percentages
-----------------	----------------------------

14	Funding target attainment percentage	14	82.10 %
15	Adjusted funding target attainment percentage	15	82.10 %
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	90.84 %
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 employee(s)							
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employee(s)	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employee(s)		
10-03-2025	33000						
01-07-2026	33000						
07-15-2026	133500						
			Totals ▶	10(b)	199500	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		C
b Contributions made to avoid restrictions adjusted to valuation date.....	19b		C
c Contributions allocated toward minimum required contribution for current year, adjusted to valuation date.....	19c		186415

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:
5.07 %2nd segment:
5.31 %3rd segment:
5.50 %☐ N/A, full yield curve used**b** Applicable month (enter code):**21b**

4

22 Weighted average retirement age:**22**

65

23 Mortality table(s) (see instructions):☒

Prescribed - combined

☐

Prescribed - separate

☐

Substitute

Part VI Miscellaneous Items**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**26 Demographic and benefit information:****a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years **28** 0**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) **29** 0**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0**Part VIII Minimum Required Contribution For Current Year****31 Target normal cost and excess assets (see instructions):****a** Target normal cost (line 5c) **31a** 0**b** Excess assets, if applicable, but not greater than line 31a **31b** 0**32 Amortization installments:****a** Net shortfall amortization installment **Outstanding Balance** **Installment**
2516509 247872**b** Waiver amortization installment **0** **0****33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) **34** 247872

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	62840	62840

36 Additional cash requirement (line 34 minus line 35) **36** 185032**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) **37** 186415**38 Present value of excess contributions for current year (see instructions):****a** Total (excess, if any, of line 37 over line 36) **38a** 1393**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances **38b** 1393**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

APPENDIX B: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Plan Sponsor EIN/PN	WICOR Americas, Inc. 06-1095018 / 001
Effective Date	February 1, 1974 re-stated January 1, 2020
Eligibility	<u>Employment Classification:</u> All employees of WICOR Americas Inc. who met eligibility requirements prior to July 1, 2002. <u>Minimum Age & Service:</u> Any eligible employee who has completed one year of service. The plan is closed to new participants.
Service	<u>Credited Service (for benefits):</u> 2,080 hours per calendar year; pro-rated service for hours between 1,000 - 2,080. Partial years of Credited Service are granted during years of initial participation, retirement, or changes in the plan year. <u>Vesting Service:</u> 1,000 hours per plan year.
Accrued Benefit	The monthly benefit is equal to 1.35% of average compensation plus 0.65% of average compensation in excess of Covered Compensation multiplied by Credited Service (up to a maximum of 30 years). Accruals ceased for all active participants on June 30, 2002.
Normal Retirement	<u>Eligibility:</u> The attainment of age 65. <u>Benefit Formula:</u> Benefit is the accrued benefit. <u>Commencement Date:</u> Payments will commence on the retired participant's Normal Retirement Date. <u>Form of Payment:</u> Payable monthly for life. Optional forms are available on an actuarially equivalent basis.
Early Retirement	<u>Eligibility:</u> The attainment of age 55 with at least 15 years of service with WICOR including at least 5 years of service while a participant. <u>Benefit:</u> Accrued benefit as of the early retirement date reduced by 1/180th for the first 60 months early retirement age precedes age 65, and 1/360th for each month thereafter in excess of 60. <u>Commencement Date:</u> Payments will commence on the retired participant's Early Retirement Date. <u>Form of Payment:</u> Payable monthly for life. Optional forms are available on an actuarially equivalent basis.

APPENDIX B: SUMMARY OF PRINCIPAL PLAN PROVISIONS

Late Retirement

Eligibility: Retirement after age 65.

Benefit: The benefit calculated as of the participant's Deferred Retirement Date without actuarial increase for late retirement.

Commencement Date: Payments will commence on the retired participant's Deferred Retirement Date.

Form of Payment: Payable monthly for life. Optional forms are available on an actuarially equivalent basis.

Vested Deferred Retirement

Eligibility: Termination other than by retirement or death with a benefit that is at least partially vested. The plan employs a graded vesting schedule that provides for 20% vesting after 3 years of service, increasing 20% each subsequent year. Special top-heavy vesting schedules apply in the event that the plan becomes top-heavy.

Benefit: Accrued benefit to date of termination.

Commencement Date: Deferred until normal retirement date. Participants who have completed 15 years of Vesting Service may elect a benefit commencement date as early as age 55, reduced for early retirement (as applicable).

Form of Payment: Payable monthly for life. Optional forms are available on an actuarially equivalent basis.

Death Before Retirement

Eligibility: Payable to surviving spouse.

Benefit: Lifetime benefit equal to 50% of the participant's deferred vested benefit (including a reduction to reflect an assumed election of a 50% joint & survivor option).

Commencement Date: Payable at the earliest date that the participant would have become eligible for early retirement.

Form of Payment: Payable monthly for life.

Death After Retirement

Death benefits payable after a participant has attained normal retirement date are paid according to the form of annuity elected by the participant at retirement.

Disability Benefit

No disability payments, other than those payable upon termination of employment, are provided by the plan.

Forms of Payment

The normal form of payment for single participants is the life annuity. The normal form for married participants is an actuarially reduced 50% joint & survivor annuity. A lump sum payment is available for benefits earned through September 1, 1996.

Benefits Not Valued

None.

Changes Since Prior Valuation

None.

The WICOR Americas Group Pension Plan

EIN: 06-1095018 Plan Number: 001

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
401(h) Account				
*	Prudential Short-Term Corporate Bond Fund	9 units	\$ 909	\$ 919
Pooled Separate Accounts				
*	Dryden S&P 500 Index	624 units	242,966	363,383
*	JP Morgan Large Cap Growth Fund	2,715 units	270,393	320,527
*	Columbia Dividend Value Fund	7,182 units	254,620	319,693
*	Prudential Total Return Bond Fund	21,359 units	285,626	300,407
*	Robeco Mid Cap Value Fund	2,584 units	122,000	161,350
*	Prudential Short-Term Corporate Bond Fund	419 units	42,472	42,784
Total Pooled Separate Accounts			1,218,077	1,508,144
Mutual Funds				
	Federated Hermes Government Obligation Fund	515,496 shares	515,496	515,496
	PIMCO Income Fund	28,269 shares	302,651	310,676
	Janus Henderson Enterprise Fund	1,152 shares	168,481	160,601
	BlackRock High Yield Bond Fund	21,310 shares	153,078	154,074
	Vanguard Total Bond Market Index Fund	15,560 shares	150,201	152,023
	Vanguard Mid Cap Index Fund	358 shares	102,948	128,781
	American Funds New World Fund	1,099 shares	89,473	102,405
	Fidelity International Index Fund	1,648 shares	85,409	100,204
	MFS International Diversification Fund	3,587 shares	90,652	99,214
	JP Morgan Undiscovered Managers Behavioral Value Fund	1,219 shares	92,941	95,686
	Nationwide Geneva Small Cap Growth Fund	1,162 shares	81,797	89,421
Total Mutual Funds			1,832,727	1,908,581

The WICOR Americas Group Pension Plan

EIN: 06-1095018 Plan Number: 001

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
	Abbott Laboratories	\$30,000 par, 1.40%, due 6/30/30	\$ 28,711	\$ 26,829
	Abbott Laboratories	\$10,000 par, 4.90%, due 11/30/46	9,886	9,416
	Abbvie, Inc.	\$24,000 par, 4.875%, due 3/15/30	24,739	24,728
	Abbvie, Inc.	\$52,000 par, 5.350%, due 3/15/44	49,247	51,387
	ACE INA Holdings	\$21,000 par, 3.35%, due 5/3/26	20,488	20,961
	AFLAC, Inc.	\$29,000 par, 3.6%, due 4/1/30	32,372	28,510
	Air Products & Chemical	\$41,000 par, 2.70%, due 5/15/40	41,631	30,752
	Alabama Power Co.	\$32,000 par, 3.05%, due 3/15/32	30,482	29,695
	Alabama Power Co.	\$30,000 par, 4.3%, due 7/15/48	29,230	24,913
	Alphabet Inc.	\$33,000 par, 2.050%, due 8/15/50	25,586	17,964
	Alphabet Inc.	\$41,000 par, 4.375%, due 11/15/32	41,128	41,139
	Alphabet Inc.	\$23,000 par, 5.450%, due 11/15/55	22,941	22,562
	Amazon.com Inc	\$27,000 par, 2.875%, due 5/12/41	22,745	20,487
	Amazon.com Inc	\$62,000 par, 3.875%, due 8/22/37	70,204	56,865
	Amazon.com Inc	\$44,000 par, 4.05%, due 8/22/47	43,023	36,143
	Amazon.com Inc	\$20,000, par 4.70%, due 12/1/32	20,564	20,560
	American Express	\$46,000 par, 5.043%, due 5/1/34	45,488	47,166

The WICOR Americas Group Pension Plan

EIN: 06-1095018 Plan Number: 001

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	American Express	\$61,000 par, 5.284%, due 7/26/35	62,717	62,859
	Ameriprise Financial	\$44,000 par, 5.20%, due 4/15/35	43,324	44,923
	Anheuser-Busch	\$49,000 par, 4.35%, due 6/1/40	42,684	44,454
	Anheuser-Busch	\$78,000 par, 4.70%, due 2/1/36	76,104	77,208
	Apple Inc.	\$45,000 par, 2.65%, due 5/11/50	47,745	28,131
	Apple Inc.	\$24,000 par, 4.50%, due 5/12/32	24,511	24,540
	Apple Inc.	\$40,000 par, 3.85%, due 5/4/43	38,384	33,787
	Apple Inc.	\$48,000 par, 4.50%, due 2/23/36	50,916	48,445
	Applied Material	\$54,000 par, 5.10%, due 10/1/35	58,020	55,659
	Applied Material	\$23,000 par, 3.30%, due 4/1/27	23,901	22,879
	Archer-Daniels Midland	\$28,000 par, 3.250%, due 3/27/30	30,748	27,047
	AstraZeneca	\$53,000 par, 4.0%, due 9/18/42	43,657	45,645
	Baltimore Gas & Electric	\$39,000 par, 5.450%, due 6/1/35	40,682	40,409
	Bank Montreal	\$23,000 par, 5.717%, due 9/25/28	23,815	23,980
	Bank of America	\$60,000 par, var-cpn, due 3/20/51	70,988	48,074
	Bank of America	\$58,000 par, 2.496%, due 2/13/31	60,009	54,024

The WICOR Americas Group Pension Plan

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Bank of America	\$40,000 par, 3.97%, due 3/5/29	38,968	39,935
	Bank of America	\$81,000 par, 4.244%, due 4/24/38	87,478	75,541
	Bank of America	\$36,000 par, 4.443%, due 1/20/48	35,360	31,267
	Bank of America	\$69,000 par, 5.015%, due 7/22/33	68,545	70,356
	Bank of America	\$24,000 par, 3.311%, due 4/22/42	17,731	18,731
	Bank of NY	\$16,000 par, 5.188%, due 3/14/35	16,545	16,532
	Berkshire Hathaway	\$43,000 par, 2.5%, due 1/15/51	37,343	25,681
	Berkshire Hathaway	\$28,000 par, 4.25%, due 1/15/49	33,015	23,477
	Berkshire Hathaway	\$47,000 par, 5.75%, due 1/15/40	56,215	50,989
	BHP Billiton Financial	\$35,000 par, 5.250%, due 9/8/33	35,138	36,358
	Bank of Nova Scotia	\$43,000 par, 2.45%, due 2/2/32	37,398	38,405
	Blackrock Fund	\$43,000 par, 4.90%, due 1/8/35	42,566	43,878
	BP Capital Markets	\$24,000 par, 3.28%, due 9/19/27	22,752	23,792
	Bristol-Myers	\$68,000 par, 5.20%, due 2/22/34	68,079	70,690
	Bristol-Myers	\$43,000 par, 3.550%, due 3/15/42	34,357	34,535
	Bristol-Myers	\$56,000 par, 3.7%, due 3/15/52	50,309	41,146
	Burlington Northern	\$99,000 par, 4.70%, due 9/1/45	104,128	89,348

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Burlington Northern	\$52,000 par, 2.875%, due 6/15/52	40,790	32,641
	Can Imperial Bank	\$44,000 par, 3.60%, due 4/7/32	41,773	41,920
	Caterpillar Inc	\$8,000 par, 4.75%, due 5/15/64	8,367	7,041
	Caterpillar Inc	\$19,000 par, 6.05%, due 8/15/36	23,176	21,092
	Chevron Corp.	\$51,000 par, 3.08%, due 5/15/50	55,206	34,581
	Cisco Systems Inc	\$16,000 par, 4.95%, due 2/24/32	16,555	16,513
	Cisco Systems Inc	\$67,000 par, 5.50%, due 1/15/40	78,372	69,444
	Citigroup Inc	\$71,000 par, 8.13%, due 7/15/39	101,818	91,028
	Citigroup Inc	\$27,000 par, 2.66%, due 1/29/31	27,135	25,273
	Citigroup Inc	\$29,000 par, 5.32%, due 3/26/41	38,083	29,037
	Citigroup Inc	\$85,000 par, 2.52%, due 11/3/32	71,166	76,152
	Coca-Cola Company	\$21,000 par, 4.20%, due 3/25/50	28,117	17,593
	Coca-Cola Company	\$25,000 par, 3.00%, due 3/5/51	23,636	16,693
	Colgate-Palm Co	\$18,000 par, 3.70%, due 8/1/47	21,020	14,197
	Comcast Corp	\$37,000 par, 1.95%, due 1/15/31	38,164	32,981
	Comcast Corp	\$78,000 par, 3.20%, due 7/15/36	71,242	66,522

The WICOR Americas Group Pension Plan

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Comcast Corp	\$31,000 par, 3.750%, due 4/1/40	24,546	25,551
	Comcast Corp	\$23,000 par, 4.05%, due 11/1/52	27,374	16,824
	Comcast Corp	\$53,000 par, 4.60%, due 10/15/38	52,965	49,344
	Comcast Corp	\$33,000 par, 2.65%, due 8/15/62	22,062	16,619
	Commonwealth Edison	\$53,000 par, 3.70%, due 8/15/28	52,554	52,795
	Commonwealth Edison	\$42,000 par, 4.00%, due 3/1/48	37,933	33,360
	ConocoPhillips	\$24,000 par, 5.50%, due 1/15/55	21,828	22,957
	ConocoPhillips	\$19,000 par, 4.875%, due 10/1/47	17,958	16,947
	Consolidated Edison	\$66,000 par, 4.50%, due 5/15/58	63,843	54,001
	Consolidated Edison	\$84,000 par, 3.00%, due 12/1/60	67,162	49,510
	Consumers Energy	\$18,000 par, 3.95%, due 7/15/47	20,838	14,360
	Consumers Energy	\$25,000 par, 4.625%, due 5/15/33	25,246	25,074
	Costco Companies	\$71,000 par, 1.75%, due 4/20/32	66,384	61,588
	Deere & Co	\$51,000 par, 5.38%, due 10/16/29	57,530	53,503
	Diageo Investment	\$26,000 par, 4.25%, due 5/11/42	26,220	22,530
	DTE Electric Co.	\$24,000 par, 4.05%, due 5/15/48	28,081	19,479
	DTE Electric Co.	\$16,000 par, 5.25%, due 5/15/35	16,536	16,444

The WICOR Americas Group Pension Plan

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Duke Energy Carolina	\$54,000 par, 2.45%, due 2/1/30	55,528	50,639
	Duke Energy FLA	\$54,000 par, 4.20%, due 7/15/48	52,791	43,886
	Duke Energy Progress	\$27,000 par, 4.38%, due 3/30/44	26,831	23,100
	Duke Energy Carolinas	\$75,000 par, 3.20%, due 8/15/49	76,484	51,231
	Emerson Elec Co	\$35,000 par, 5.00%, due 3/15/35	34,970	35,881
	Entergy Louisiana	\$82,000 par, 4.00%, due 3/15/33	81,138	79,039
	Enterprise Products	\$23,000 par, 5.50%, due 2/16/55	21,260	22,290
	Enterprise Products	\$20,000 par, 4.90%, due 5/15/46	19,417	18,083
	Equinor ASA	\$31,000 par, 3.13%, due 4/6/30	33,515	29,866
	ERP Operating LP	\$17,000 par, 4.50%, due 6/1/45	20,319	14,896
	Evergy Kansas	\$17,000 par, 5.70%, due 3/15/53	17,027	16,822
	Evergy Metro	\$20,000 par, 5.125%, due 8/15/35	20,234	20,209
	ExxonMobil Corp.	\$15,000 par, 2.44%, due 8/16/29	15,403	14,321
	ExxonMobil Corp.	\$57,000 par, 4.114%, due 3/1/46	53,652	47,658
	Florida Power & Light	\$46,000 par, 4.125%, due 2/1/42	45,212	39,962
	Florida Power & Light	\$33,000 par, 2.45%, due 2/3/32	29,911	29,779
	Ford Foundation	\$40,000 par, 2.42%, due 6/1/50	41,784	23,802

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	General Dynamics	\$40,000 par, 2.85%, due 6/1/41	33,016	30,154
	General Dynamics	\$33,000 par, 4.25%, due 4/1/50	40,324	27,835
	George Washington	\$30,000 par, 4.13%, due 9/15/48	29,184	24,454
	Georgia Power Co.	\$30,000 par, 5.20%, due 3/15/35	29,977	30,791
	Goldman Sachs GP	\$30,000 par, 3.21%, due 4/22/42	30,567	23,181
	Goldman Sachs GP	\$20,000 par, 6.25%, due 2/1/41	22,379	21,898
	Goldman Sachs V-D	\$21,000 par, 4.369%, due 10/21/31	20,951	20,950
	Goldman Sachs V-Q	\$78,000 par, 4.22%, due 5/1/29	76,487	78,162
	Goldman Sachs V-D	\$66,000 par, 5.561%, due 11/19/45	43,845	46,015
	Goldman Sachs V-Q	\$50,000 par, 4.41%, due 4/23/39	59,559	46,194
	Home Depot Inc	\$41,000 par, 3.30%, due 4/15/40	46,154	33,481
	Home Depot Inc	\$22,000 par, 4.250%, due 4/1/46	27,664	18,627
	Home Depot Inc	\$24,000 par, 2.70%, due 4/15/30	25,402	22,693
	Home Depot Inc	\$16,000 par, 4.65%, due 9/15/35	15,844	15,862
	Home Depot Inc	\$20,000 par, 4.95%, due 6/25/34	20,498	20,456
	Honeywell	\$17,000 par, 1.10%, due 3/1/27	16,326	16,479
	Johnson & Johnson	\$95,000 par, 3.55%, due 3/1/36	88,850	87,382

The WICOR Americas Group Pension Plan

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Johnson & Johnson	\$34,000 par, 2.25%, due 9/1/50	30,638	20,045
	Johnson & Johnson	\$27,000 par, 3.40%, due 1/15/38	30,064	23,727
	JP Morgan Chase CH MTN	\$86,000 par, 3.96%, due 11/15/48	83,254	69,186
	JP Morgan Chase	\$76,000 par, 3.157%, due 4/22/42	61,467	59,467
	JP Morgan Chase V-Q	\$43,000 par, 5.14%, due 1/24/31	43,516	44,444
	JP Morgan Chase V-D	\$53,000 par, 1.953%, due 2/4/32	51,262	47,260
	JP Morgan Chase V-Q	\$78,000 par, 3.882%, due 7/24/38	72,467	70,025
	JP Morgan Chase V-Q	\$45,000 par, 3.33%, due 4/22/52	46,023	31,903
	JP Morgan Chase V-Q	\$25,000 par, 4.203%, due 7/23/29	24,732	25,081
	Kimberly-Clark Corp	\$28,000 par, 3.70%, due 6/1/43	25,455	22,257
	Kimberly-Clark Corp	\$27,000 par, 3.90%, due 5/4/47	25,514	21,209
	KLA	\$52,000 par, 4.95%, due 7/15/52	49,487	47,188
	KLA	\$20,000 par, 4.65%, due 7/15/32	20,344	20,291
	Lockheed Martin	\$28,000 par, 4.50%, due 5/15/36	33,586	27,445
	Lockheed Martin	\$16,000 par, 4.09%, due 9/15/52	18,816	12,681
	Lockheed Martin	\$30,000 par, 4.70%, due 5/15/46	38,519	27,204
	Marsh & McLennan	\$45,000 par, 4.75%, due 3/15/39	49,350	43,322

The WICOR Americas Group Pension Plan

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	McLaren Health Care	\$62,000 par, 4.39%, due 5/15/48	60,749	52,079
	Medtronic Inc	\$52,000 par, 4.375%, due 3/15/35	55,093	51,001
	Medtronic Inc	\$63,000 par, 4.63%, due 3/15/45	61,037	57,658
	Merck & Co Inc	\$53,000 par, 3.90%, due 3/7/39	61,801	47,436
	Merck & Co Inc	\$35,000 par, 2.15%, due 12/10/31	29,063	31,160
	Merck & Co Inc	\$30,000 par, 2.90%, due 12/10/61	19,877	17,437
	Meta Platforms	\$45,000 par, 4.450% due 8/15/52	37,571	36,621
	Meta Platforms	\$20,000 par, 5.60% due 5/15/53	19,889	19,143
	Meta Platforms	\$16,000 par, 4.75% due 8/15/34	16,188	16,131
	Meta Platforms	\$17,000 par, 5.4% due 8/15/54	16,174	15,815
	MetLife Inc.	\$17,000 par, 4.05%, due 3/1/45	15,780	14,060
	MetLife Inc.	\$28,000 par, 5.70%, due 6/15/35	31,866	29,914
	Microsoft Corp	\$55,000 par, 3.50%, due 2/12/35	52,065	42,578
	Microsoft Corp	\$29,000 par, 2.675%, due 6/1/60	29,962	16,700
	Microsoft Corp	\$41,000 par, 5.3%, due 2/8/41	42,319	51,834
	Nat'l Rural Utilities	\$43,000 par, 4.023%, due 11/1/32	42,880	41,753
	Nat'l Rural Utilities	\$22,000 par, 5.0%, due 8/15/34	21,616	22,382

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Newmont Corp.	\$20,000 par, 5.35%, due 3/15/34	20,889	20,905
	Nike	\$28,000 par, 3.25%, due 3/27/40	21,384	22,726
	Nike	\$12,000 par, 2.85%, due 3/27/30	12,905	11,446
	Novartis Cap Corp.	\$22,000 par, 4.00%, due 11/20/45	25,826	18,404
	Novartis Cap Corp.	\$56,000 par, 2.75%, due 8/14/50	51,946	35,836
	Nvidia Corp.	\$28,000 par, 2.0%, due 6/15/31	25,180	25,203
	Ohio Power Co	\$54,000 par, 4.15%, due 4/1/48	52,681	42,641
	Pacificorp	\$55,000 par, 4.10%, due 2/1/42	53,050	43,476
	Peco Energy Co.	\$26,000 par, 3.00%, due 9/15/49	25,240	17,063
	PepsiCo, Inc.	\$25,000 par, 2.88%, due 10/15/49	23,866	16,443
	PepsiCo, Inc.	\$25,000 par, 2.75%, due 10/21/51	20,129	15,686
	PepsiCo, Inc.	\$59,000 par, 3.90%, due 7/18/32	56,255	57,983
	Pfizer Inc	\$20,000 par, 4.75%, due 5/19/33	20,242	20,212
	Pfizer Inc	\$52,000 par, 4.30%, due 6/15/43	51,443	45,398
	Pfizer Inc	\$84,000 par, 4.00%, due 12/15/36	75,090	78,785
	Philip Morris International	\$36,000 par, 2.10%, due 5/1/30	35,460	32,977
	PNC Financial Services V-D	\$16,000 par, 5.676%, due 1/22/35	16,872	16,866

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	PNC Financial Services V-Q	\$49,000 par, 2.307%, due 4/23/32	46,731	44,206
	PNC Financial Services V-D	\$21,000 par, 5.373%, due 7/21/36	21,770	21,598
	Pres & Fellows	\$50,000 par, 4.609%, due 2/15/35	48,260	50,290
	Principal Financial Group	\$21,000 par, 4.30%, due 11/15/46	19,714	17,611
	Prudential Financial	\$24,000 par, 5.75%, due 7/15/33	26,976	25,815
	Prudential Financial	\$33,000 par, 3.935%, due 12/7/49	29,539	25,552
	Qualcomm Inc.	\$24,000 par, 1.65%, due 5/20/32	20,473	20,483
	Qualcomm Inc.	\$45,000 par, 6.00%, due 5/20/53	49,504	47,362
	Realty Income Corp	\$36,000 par, 5.125%, due 4/15/35	35,331	36,618
	Realty Income Corp	\$42,000 par, 4.5%, due 2/15/33	41,565	41,549
	Rio Tinto Financial USA	\$30,000 par, 4.75%, due 3/22/42	33,340	30,746
	Royal Bank Mtn	\$61,000 par, 5.150%, due 2/1/34	61,030	63,583
	Shell International	\$68,000 par, 4.13%, due 5/11/35	65,667	65,275
	Shell International	\$63,000 par, 5.50%, due 3/25/40	71,418	64,984
	Simon Property Group	\$36,000 par, 3.25%, due 9/13/49	37,724	24,798
	Simon Property Group	\$25,000 par, 3.38%, due 12/1/27	24,558	24,806

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

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	Southern California Gas	\$39,000 par, 5.45%, due 6/15/35	40,630	40,623
	Southern California Gas	\$23,000 par, 6.0%, due 6/15/55	24,101	23,615
	Sumitomo Mitsui Financial	\$17,000 par, 3.54%, due 1/17/28	16,084	16,860
	Target Corp.	\$30,000 par, 4.0%, due 7/1/42	24,428	25,330
	Thermo Fisher Scientific	\$44,000 par, 5.00%, due 1/31/29	44,379	45,294
	Toronto Dominion	\$38,000 par, 3.20%, due 3/10/32	35,277	35,416
	Total Capital Intl	\$17,000 par, 2.83%, due 1/10/30	18,045	16,277
	Total Capital Intl	\$65,000 par, 3.46%, due 7/12/49	70,968	46,413
	Toyota Motor Corp.	\$39,000 par, 2.76%, due 7/2/29	40,436	37,442
	Toyota Motor Credit	\$26,000 par, 4.80%, due 1/5/34	26,753	26,507
	Travelers Cos Inc	\$53,000 par, 3.05%, due 6/8/51	40,908	35,096
	Truist	\$43,000 par, 5.711%, due 1/24/35	45,211	45,233
	United Parcel Service	\$36,000 par, 5.20%, due 4/1/40	45,876	36,248
	United Parcel Service	\$29,000 par, 5.30%, due 4/1/50	42,165	27,748
	United Parcel Service	\$33,000 par, 3.05%, due 11/15/27	28,445	29,654
	United Parcel Service	\$11,000 par, 5.25%, due 5/14/35	11,404	11,400

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

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Corporate and Foreign Bonds				
(continued)				
	UnitedHealth Group	\$47,000 par, 3.50%, due 8/15/39	45,827	39,135
	UnitedHealth Group	\$68,000 par, 4.625%, due 7/15/35	70,804	67,035
	UnitedHealth Group	\$60,000 par, 4.25%, due 6/15/48	59,606	49,099
	US Bancorp	\$25,000 par, 5.424%, due 2/12/36	26,111	25,983
	Virginia Electric & Power	\$13,000 par, 3.80%, due 9/15/47	14,182	9,949
	Virginia Electric & Power	\$35,000 par, 3.80%, due 4/1/28	34,547	34,870
	Virginia Electric & Power	\$30,000 par, 4.45%, due 2/15/44	29,990	25,928
	Virginia Electric & Power	\$35,000 par, 2.30%, due 11/15/31	30,952	31,112
	Visa, Inc.	\$31,000 par, 2.00%, due 8/15/50	21,268	16,807
	Visa, Inc.	\$54,000 par, 4.15%, due 12/14/35	61,135	52,538
	Visa, Inc.	\$33,000 par, 4.30%, due 12/14/45	41,031	28,807
	Wal-Mart Stores, Inc.	\$32,000 par, 4.0%, due 4/11/43	26,492	27,706
	Wal-Mart Stores, Inc.	\$17,000 par, 4.10%, due 4/15/33	16,945	16,970
	Walt Disney Co	\$38,000 par, 3.5%, due 5/13/40	30,196	31,814
	Waste Management, Inc.	\$40,000 par, 4.95%, due 3/15/35	39,222	40,625
	Wells Fargo & Co	\$41,000 par, 3.00%, due 10/23/26	37,809	40,700
	Wells Fargo & Co	\$41,000 par, 6.491%, due 10/23/34	43,888	45,385

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

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(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Corporate and Foreign Bonds (continued)			
	Wells Fargo & Co	\$39,000 par, 5.605%, due 4/23/36	40,950	40,876
	Wells Fargo & Co	\$49,000 par, 4.48%, due 4/4/31	56,893	49,324
	Wisconsin Elect Power	\$24,000 par, 4.30%, due 10/15/48	23,871	19,830
	Yale University	\$42,000 par, 2.40%, due 4/15/50	43,136	24,962
	Total Corporate and Foreign Bonds		8,559,227	7,714,848
	Total investments		<u>\$ 11,610,940</u>	<u>\$ 11,132,492</u>

* Indicates party-in-interest to the Plan.

Plan Sponsor: WICOR Americas, Inc.
06-1095018 / 001

Attachment to Schedule SB, Line 32

Type of Base	Present Value of Remaining Installments	Valuation Date Established	Years Remaining	Amortization Installment
Shortfall Amortization	\$ 1,281,091	1/1/2025	15	\$ 119,449
Shortfall Amortization	(283,483)	1/1/2024	14	(27,683)
Shortfall Amortization	1,518,901	1/1/2023	13	156,106
TOTAL	\$ 2,516,509			\$ 247,872