

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2024 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 12/01/2024 and ending 11/30/2025	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B	This return/report is: ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information			
1a	Name of plan EAGLEPICHER CLOSED DEFINED BENEFIT PLAN	1b	Three-digit plan number (PN) ▶	001
		1c	Effective date of plan 12/01/2006	
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) EAGLEPICHER TECHNOLOGIES, LLC 425 S. WOOD MILL RD, SUITE 250 ST. LOUIS, MO 63017	2b	Employer Identification Number (EIN) 20-4606134	
		2c	Plan Sponsor's telephone number 417-623-8000	
		2d	Business code (see instructions) 339900	

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.	09/15/2026	LEE RAY
	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 1657
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) 140 6a(2) 125 6b 519 6c 338 6d 982 6e 104 6f 1086 6g(1) 6g(2) 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

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

1B 1C 3H

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

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

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☒ **A** (Insurance Information) – Number Attached 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 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE 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 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 12/01/2024 and ending 11/30/2025		
A Name of plan EAGLEPICHER CLOSED DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAGLEPICHER TECHNOLOGIES, LLC	D Employer Identification Number (EIN) 20-4606134	

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 AXA EQUITABLE LIFE INSURANCE COMPANY

(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
13-5570651	62944	AC1043	1086	12/01/2024	11/30/2025

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	

(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	

(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	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

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	6096
c Additions: (1) Contributions deposited during the year (2) Dividends and credits..... (3) Interest credited during the year..... (4) Transferred from separate account (5) Other (specify below)..... ▶	7c(1)	
	7c(2)	
	7c(3)	89
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	89
d Total of balance and additions (add lines 7b and 7c(6))	7d	6185
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	1296
(2) Administration charge made by carrier.....	7e(2)	3626
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)..... ▶ MARKET VALUE ADJUSTMENT	7e(4)	116
(5) Total deductions	7e(5)	5038
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	1147

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)	0
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)	0
(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)	0
(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. Specify nature of costs.	10b	

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 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 12/01/2024 and ending 11/30/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan EAGLEPICHER CLOSED DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EAGLEPICHER TECHNOLOGIES, LLC	D Employer Identification Number (EIN) 20-4606134
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 12 Day 01 Year 2024			
2	Assets:			
a	Market value	2a	88612372	
b	Actuarial value	2b	84803236	
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	1086	73445945	73445945
b	For terminated vested participants	431	15863335	15863335
c	For active participants	140	11016975	11051041
d	Total	1657	100326255	100360321
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	368911	
b	Expected plan-related expenses	6b	1292762	
c	Target normal cost	6c	1661673	

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 JENNIFER M. BRUSHABER Type or print name of actuary AON CONSULTING, INC. Firm name MSC #17838 PO BOX 551343 ATLANTA, GA 30355 Address of the firm	08/01/2026 Date 20-07583 Most recent enrollment number 847-442-2396 Telephone number (including area code)
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Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>14.45</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		768
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>5.12</u> %		39
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		807
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	84.49 %
15 Adjusted funding target attainment percentage	15	84.49 %
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	84.71 %
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
03/13/2025	908000	0			
06/11/2025	908000	0			
09/11/2025	729000	0			
12/11/2025	358000	0			
07/30/2026	460000	0			
Totals ►			18(b)	3363000	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	3239769

20 Quarterly contributions and liquidity shortfalls:

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

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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 5.04 %	2nd segment: 5.32 %	3rd segment: 5.59 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

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

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

Part VIII	Minimum Required Contribution For Current Year
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)		31a	1661673
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		15557085	1576916
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	3238589
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)		36	3238589
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	3239769
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1180
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)
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41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.

For calendar plan year 2024 or fiscal plan year beginning 12/01/2024 and ending 11/30/2025		
A Name of plan EAGLEPICHER CLOSED DEFINED BENEFIT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 EAGLEPICHER TECHNOLOGIES, LLC	D Employer Identification Number (EIN) 20-4606134	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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--

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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)

AON CONSULTING

SUITE 80, MAIL STOP 9E
3350 RIVERWOOD PARKWAY
ATLANTA, GA 30339

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17	CONSULTANT	583593	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

AON INVESTMENTS USA

200 E. RANDOLPH STREET
CHICAGO, IL 60601

36-3109431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 50	ACTUARY	192891	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

THOMPSON HINE

3900 KEY CENTER
127 PUBLIC SQUARE
CLEVELAND, OH 44114-1291

(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?
29 50	LEGAL	41862	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

CLIFTONLARSONALLEN LLP

41-0746749

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	OTHER	10879	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
	For calendar plan year 2024 or fiscal plan year beginning 12/01/2024 and ending 11/30/2025	
	A Name of plan EAGLEPICHER CLOSED DEFINED BENEFIT PLAN	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 EAGLEPICHER TECHNOLOGIES, LLC	D Employer Identification Number (EIN) 20-4606134	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	1466000	818000
(2) Participant contributions.....	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	87170990	67589900
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	6096	1147
(15) Other.....	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	88643086	68409047
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	88643086	68409047

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)	3363000	
(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)		3363000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	-1323	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		-1323
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		4452683
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		7814360

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9179885	
(2) To insurance carriers for the provision of benefits	2e(2)	17193153	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		26373038
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)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	14505	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	776485	
(8) Legal fees	2i(8)	41862	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	27908	
(11) Other expenses	2i(11)	814601	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1675361
j Total expenses. Add all expense amounts in column (b) and enter total	2j		28048399

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-20234039
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: **CLIFTONLARSONALLEN LLP**

(2) EIN: **41-0746749**

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 585539.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
For calendar plan year 2024 or fiscal plan year beginning 12/01/2024 and ending 11/30/2025		
A Name of plan EAGLEPICHER CLOSED DEFINED BENEFIT PLAN		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 EAGLEPICHER TECHNOLOGIES, LLC		D Employer Identification Number (EIN) 20-4606134
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): 94-1687665 41-0417830		
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 22
Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)	
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☒ N/A		
If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____		
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)		6a
b Enter the amount contributed by the employer to the plan for this plan year		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III	Amendments	
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☒ Increase ☐ Decrease ☐ Both ☐ No		
Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.	
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2024 v. 240311		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

14a

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

14b

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

14c

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

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

15a

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

15b

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

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

16a

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

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: 100.0 % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: _____ %

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation: _____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

COLLABORATORS | COACHES | ADVOCATES | MENTORS
FRIENDS | VOLUNTEERS | REGULARS | DINERS | VISITORS
CPAs | CONSULTANTS | WEALTH ADVISORS | NEIGHBORS
COLLABORATORS | COACHES | ADVOCATES | MENTORS |
CONNOISSEURS | CUSTOMERS | TEACHERS |
| VOLUNTEERS | REGULARS | DINERS | VISITORS

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN

**FINANCIAL STATEMENTS AND
ERISA-REQUIRED SUPPLEMENTAL SCHEDULE**

YEARS ENDED NOVEMBER 30, 2025 AND 2024

Right there with you

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**EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
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YEARS ENDED NOVEMBER 30, 2025 AND 2024**

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INDEPENDENT AUDITORS' REPORT

Investment Committee and Participants
Eaglepicher Closed Defined Benefit Plan
St. Louis, Missouri

Report on the Audit of the Financial Statements

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

We have performed audits of the financial statements of Eaglepicher Closed Defined Benefit 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 November 30, 2025 and 2024, and the related statement 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 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended November 30, 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 *Auditors' Responsibilities for the Audit of the Financial Statements* section.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Eaglepicher Closed Defined Benefit 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 Eaglepicher Closed Defined Benefit Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

Investment Committee and Participants
Eaglepicher Closed Defined Benefit Plan

- 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 Eaglepicher Closed Defined Benefit 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 Eaglepicher Closed Defined Benefit 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 Matter - Supplemental Schedule Required by ERISA

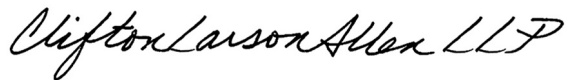
The supplemental schedule of assets (held at end of year) as of November 30, 2025 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure 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 schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Investment Committee and Participants
Eaglepicher Closed Defined Benefit Plan

In our opinion

- the form and content of the supplemental schedule, other than the information in the supplemental schedule that agreed to or is derived from the certified investment information, is 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 schedule 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).

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Maumee, Ohio
September 11, 2026

**EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
NOVEMBER 30, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
ASSETS		
INVESTMENTS (at Fair Value)		
Interest in Master Trust	67,589,900	87,170,990
Investment Contract	<u>1,147</u>	<u>6,096</u>
Total Investments	67,591,047	87,177,086
EMPLOYER CONTRIBUTION RECEIVABLE	<u>818,000</u>	<u>1,466,000</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 68,409,047</u></u>	<u><u>\$ 88,643,086</u></u>

See accompanying Notes to Financial Statements.

**EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED NOVEMBER 30, 2025 AND 2024**

	<u>2025</u>	<u>2024</u>
ADDITIONS:		
INVESTMENT INCOME		
Plan Interest in Master Trust's Investment Income	\$ 4,452,683	\$ 11,399,954
Investment Income (Loss)	<u>(1,323)</u>	<u>773</u>
Total Investment Income	4,451,360	11,400,727
EMPLOYER CONTRIBUTIONS	<u>3,363,000</u>	<u>3,785,000</u>
Total Additions	7,814,360	15,185,727
DEDUCTIONS:		
BENEFITS PAID TO PARTICIPANTS	9,179,885	8,823,216
PAYMENTS TO PROVIDE BENEFITS FOR ANNUITY PURCHASE	17,193,153	-
ADMINISTRATIVE EXPENSES	<u>1,675,361</u>	<u>1,862,598</u>
Total Deductions	<u>28,048,399</u>	<u>10,685,814</u>
NET INCREASE (DECREASE)	(20,234,039)	4,499,913
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	<u>88,643,086</u>	<u>84,143,173</u>
End of Year	<u><u>\$ 68,409,047</u></u>	<u><u>\$ 88,643,086</u></u>

See accompanying Notes to Financial Statements.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 1 DESCRIPTION OF THE PLAN

The following description of EaglePicher Closed Defined Benefit Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

EaglePicher Technologies is the Plan Sponsor (the Plan Sponsor). The Plan covers certain former employees and retirees that participated in one or more of the following plans: EaglePicher Technologies Hourly Pension Plan, EaglePicher Technologies Salaried Pension Plan, EaglePicher Hourly Pension Plan, EaglePicher Salaried and Closed Hourly Plan, and SCM Metal Products Inc Salaried Employees' Retirement Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan is administered by the Investment Committee (Committee), which is a committee of the Board of Directors of the Company. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Active employees begin participating on the date the employee first performed an hour of service. All hourly employees, except for the employees covered by the collective bargaining agreement with the union at the Couples Plant, hired on or after January 1, 2007 are not eligible for the Plan. Employees covered by the collective bargaining agreement with the union at the Couples Plant, hired after May 2, 2008, are not eligible for the Plan. Participation for all non-active employees ceased when the respective employer locations ceased operations. All of the merged plans were frozen for entry effective January 1, 2007 with the exception of the SCM Plan which was frozen for entry December 31, 1997.

Vesting

Prior to December 1, 2008, participants in the Plan became vested upon completion of 5 years of vesting service or reaching normal retirement age (age 65). Effective December 1, 2008, in accordance with the provisions of the Pension Protection Act, participants that are receiving benefits in the Plan under a cash balance formula become vested upon completion of 3 years of vesting service.

Benefits – Former EPT Hourly Plan Participants

As of December 1, 2006, each participant was credited with years of benefit service earned under the EaglePicher Hourly Plan in effect as of November 30, 2006. Effective December 1, 2006, each participant is credited with monthly benefits based on continued employment with EaglePicher Technologies, LLC. Benefits are recorded when paid.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Specific benefits for each significant employee group are as follows:

Active participants

An active participant is currently employed by EaglePicher Technologies and is credited with years of vesting service. Accrued benefits for most active participants prior to January 1, 2004, were calculated by multiplying years of service by a benefit rate specified in the Plan. Effective January 1, 2004, the benefit for most active employees was amended to provide retirement benefits using a cash balance formula on a prospective basis for most groups. Under the cash balance formula, participant benefits grow as an "account" each year based on contribution credits and interest credits. For most participants who were changed to the cash balance formula, annual contribution credits are equal to \$700 and interest credits are based on the average 10-year U.S. Treasury rate for the month of November of the previous year, determined using the value of each participant's cash balance at the beginning of the year.

Non-active participants

Non-active participants are no longer employed by EaglePicher Technologies but have a vested benefit in the Plan. The determination of accrued benefits for non-active participants varies based on former plant location of EaglePicher Technologies, LLC. Accrued benefits are either calculated by (1) multiplying years of service by a benefit rate specified in the Plan or (2) using a cash balance formula on a prospective basis. Under the cash balance formula, participant benefits grow as an "account" each year based on contribution credits and interest credits. For most participants who were changed to the cash balance formula, annual contribution credits for most non-active participants are equal to interest credits based on the average 10-year U.S. Treasury rate for the month of November of the previous year, determined using the value of each participant's cash balance at the beginning of the year.

The accrued benefit for participants previously was based on the greater of (1) a percent of final average pay times years of service; (2) a larger percentage of final average pay times years of service less a portion of the primary Social Security benefit; (3) the benefit accrued under the prior retirement plan; or (4) \$20 per year of service. In certain instances, lump-sum distributions are permitted.

Benefits – Former EP Hourly Plan Participants

Participants in the EP Hourly Plan were accruing benefits until their respective plant locations were closed, assets were sold, or accrued benefits were frozen as outlined in the Plan document.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Benefits – Former EP Hourly Plan Participants (Continued)

For all participants, the accrued benefit for participants is determined by multiplying years of service (maximum 30 years for hourly employees at the Lubbock, Texas location) by a benefit rate specified in the Plan. As of December 31, 2003, this accrued benefit for former hourly employees at the Eagle-Picher Technologies Electro Optics (TEO) and Miami Research Facilities (MRF) in Quapaw and Miami, Oklahoma locations were frozen. Effective January 1, 2004, the EP Hourly Plan was amended for former hourly employees at the TEO and MRF locations to provide retirement benefits using a cash balance formula on a prospective basis. The TEO and MRF locations were sold on July 15, 2003 and April 2, 2004, respectively.

Under the cash balance formula, participant benefits grow as an “account” each year based on contribution credits and interest credits. For participants who were changed to the cash balance formula, annual contribution credits are equal to \$700 and interest credits are based on the average 10-year U.S. Treasury rate for the month of November of the previous year, determined using the value of each participant’s cash balance at the beginning of the year.

Benefits – Former EP Salaried and Closed Hourly Plan Participants

Effective January 1, 2004, the EP Salaried and Closed Hourly Plan was amended to provide retirement benefits using a cash balance formula on a prospective basis for most groups. Certain participants employed before January 1, 2003, had their accrued benefit under the current Plan provisions frozen as of December 31, 2003, which continued to grow until January 1, 2004, and will be entitled to their frozen accrued benefit and the cash balance benefit upon retirement.

Using the cash balance formula, participant benefits grow as an “account” each year based on contribution credits and interest credits. Contribution credits are equal to 4% of eligible compensation for the year plus 4% of eligible compensation that is over the Social Security wage base; transition contribution credits are equal to a percentage, based on the participant’s age and years of service, of eligible compensation for the year; and interest credits are based on the average 10-year U.S. Treasury rate for the month of November of the previous year, determined using the value of each participant’s cash balance account at the beginning of the year.

Under provision 2 above, a salaried participant may receive credit for a maximum of 30 years of employment with the Plan Sponsor. Under provision 4 above, a salaried participant may receive credit for a maximum of 20 years of employment with the Plan Sponsor. There is no maximum number of years of service in determining the benefit amount under provisions 1 and 3 above.

The EP Salaried and Closed Hourly Plan also includes participants of hourly plans of certain divisions (closed hourly plans) for which the Plan Sponsor has retained the pension obligations related to participants of these plans employed by the divisions prior to the closure or sale of the divisions by the Plan Sponsor. Benefits under the closed hourly plans were fixed at the time each plan closed. They are generally based on a fixed dollar amount times years of service.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Benefits – Former EPT Salaried Plan Participants

Certain participants employed prior to January 1, 2004, under the EP Salaried and Closed Hourly Plan had their accrued benefit provision frozen as of December 31, 2003. The accrued benefit for participants previously was based on the greater of (1) a percent of final average pay times years of service; (2) a larger percentage of final average pay times years of service, less a portion of the primary Social Security benefit; (3) the benefit accrued under the prior retirement plan; or (4) \$20 per year of service. In certain instances, lump-sum distributions are permitted.

Under provision 2 above, a salaried participant may receive credit for a maximum of 30 years of employment with the Plan Sponsor. Under provision 4 above, a salaried participant may receive credit for a maximum of 20 years of employment with the Plan Sponsor. There is no maximum number of years of service in determining the benefit amount under provisions 1 and 3 above.

Effective January 1, 2004, under the EP Salaried and Closed Hourly Plan and continuing under the EPT Salaried Plan, benefits are provided using a cash balance formula. Under the cash balance formula, participant benefits grow as an “account” each year based on contribution credits and interest credits. For most participants who were changed to the cash balance formula, annual contribution credits are equal to 4% of participant’s compensation, plus 4% of compensation in excess of the taxable wage base for the calendar year and interest credits are based on the average 10-year U.S. Treasury rate for the month of November of the previous year, determined using the value of each participant’s cash balance at the beginning of the year.

Participants will be entitled to their frozen accrued benefit and the cash balance benefit upon retirement.

Benefits – Former SCM Plan Participants

The monthly amount to be paid shall be equal to his or her monthly accrued benefit as of December 31, 1997. Payments shall be paid to an eligible participant commencing the month following either the month of retirement or after written application for such benefit.

Funding Policy

The Plan’s funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2025 and 2024, the Company made contributions of \$3,363,000 and \$3,785,000, respectively. The Company's contributions for 2025 and 2024 met the minimum funding requirements of ERISA.

Although it has not expressed an 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 provisions set forth in ERISA.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by independent investment brokerage firms and insurance companies. See Note 5 for discussion of fair value measurements.

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's expenses and fees of the Trustee are paid either by the Plan or the Company as provided by the Plan document, in addition to other allowable pension administrative expenses, quality as party-in-interest transactions. Trustee fees and investment management fees are allocated to the Plan quarterly from the Master Trust based upon the average percentage of assets invested by the Plan. Other expenses paid by the Plan are direct expenses for administration of the Plan. All other expenses and costs of administering the Plan are paid for by the Plan Sponsor.

Subsequent Events

The Plan has evaluated subsequent events through September 11, 2026, the date the financial statements were available to be issued.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to:

- a) retired or terminated employees or their beneficiaries,
- b) beneficiaries of employees who have died, and
- c) present employees or their beneficiaries.

Benefits under the Plan are described in Note 1, and accumulated plan benefits under all circumstances are included to the extent they are deemed attributable to employee service rendered to the valuation date. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits 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 significant actuarial assumptions used in the valuation as of November 30, 2024 were:

- a. Life expectancy of Participants: Base Table: Pri-2012 Retirement Plans Mortality Table with Projection Scale MP-2021 Mortality Table
- b. Retirement Age Assumptions: Normal retirement age of 65 years
- c. Discount rate: 5.50%
- d. Cash balance interest crediting rate: 4.36%

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

The following is a summary of actuarial present value of accumulated plan benefits as of November 30, 2024:

Actuarial Present Value of Accumulated	
Plan Benefits:	
Vested Benefits:	
Participants Currently Receiving Payments	\$ 73,205,964
Other Participants	26,520,694
Total Vested Benefits	<u>99,726,658</u>
Nonvested Benefits	<u>30,671</u>
Total Actuarial Present Value of	
Accumulated Plan Benefits	<u><u>\$ 99,757,329</u></u>

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (CONTINUED)

The changes in the actuarial present value of accumulated plan benefits are summarized as follows for the year ended November 30, 2024:

Actuarial Present Value of Accumulated Plan Benefits - Beginning of Year	\$ 102,442,782
Increase (Decrease) During the Year Attributable to:	
Change in Actuarial Assumptions	1,733,189
Benefits Accumulated	(1,235,764)
Change in Discount Period	5,640,338
Benefits Paid	<u>(8,823,216)</u>
Actuarial Present Value of Accumulated Plan Benefits - End of Year	<u>\$ 99,757,329</u>

The computations of the actuarial present value of accumulated plan benefits were made as of December 1, 2024. Had the valuations been performed as of November 30, 2024 there would be no material differences.

Subsequent to the benefit information date, the Plan purchased a group annuity contract with an insurance company for \$17,193,153 for certain retirees and beneficiaries in pay status to transfer their respective accumulated Plan benefits to the insurer effective November 1, 2025, as more fully described in Note 9.

NOTE 4 CERTIFICATION OF INVESTMENT INFORMATION

Bank of America, the qualified institution of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of all investments contained in the Master Trust as of November 30, 2025 and 2024 and investment income in the Master Trust for the years ended November 30, 2025 and 2024.

NOTE 5 FAIR VALUE OF INVESTMENTS

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

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

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 5 FAIR VALUE OF INVESTMENTS (CONTINUED)

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

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

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

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

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

The fair value of the Plan's interest in the Master Trust is based on the beginning of the year balance of the Plan's interest in the Master Trust, plus actual contributions (if applicable) and allocated income, less actual distributions. Income, gains or losses on investment transactions and unrealized gains or losses on investments are allocated to each plan participating in the Master Trust on a percentage of participation basis to the trust funds which comprise the Master Trust.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the valuation methodologies used at November 30, 2025 and 2024.

Mutual Funds – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. 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.

Group Insurance Contract – The reported values for fixed annuity options are reported daily based on the valuation method disclosed in the annuity contract, as calculated by the annuity provider.

Common Collective Trusts – Valued at the NAV of units of the bank collective trust. NAV is a readily determinable fair value and is the basis for current transactions. Purchases and sales may occur daily.

Money Market Fund – Valued using amortized cost, which approximates fair value.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 5 FAIR VALUE OF INVESTMENTS (CONTINUED)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of November 30:

	2025			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 3,694,864	\$ -	\$ -	\$ 3,694,864
Group Insurance Contract	-	1,147	-	1,147
Collective Investment Trusts	-	61,070,504	-	61,070,504
Money Market Funds	2,824,532	-	-	2,824,532
Total Investments in the Fair Value Hierarchy	<u>\$ 6,519,396</u>	<u>\$ 61,071,651</u>	<u>\$ -</u>	<u>\$ 67,591,047</u>

	2024			
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 4,892,340	\$ -	\$ -	\$ 4,892,340
Group Insurance Contract	-	6,096	-	6,096
Collective Investment Trusts	-	76,903,983	-	76,903,983
Money Market Funds	5,374,667	-	-	5,374,667
Total Investments in the Fair Value Hierarchy	<u>\$ 10,267,007</u>	<u>\$ 76,910,079</u>	<u>\$ -</u>	<u>\$ 87,177,086</u>

NOTE 6 INTEREST IN MASTER TRUST

The Master Trust was established for the investment of assets of the Plan and other Company sponsored retirement plans. Each participating retirement plan has an undivided interest in the Master Trust. The assets of the Master Trust are held by the Trustee. As of November 30, 2025 and 2024, the Plan's interest in the net assets of the Master Trust was 100%.

The following table presents the fair values of investments and accrued investment income for the Master Trust as of November 30 are as follows:

	2025	2024
Assets:		
Mutual Funds	\$ 3,694,864	\$ 4,892,340
Money Market Funds	2,824,532	5,374,667
Collective Investment Trusts	61,070,504	76,903,983
Total Net Assets of Master Trust	<u>\$ 67,589,900</u>	<u>\$ 87,170,990</u>

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 6 INTEREST IN MASTER TRUST (CONTINUED)

Investment income for the Master Trust is as follows for the years then ended November 30:

	2025	2024
Net Appreciation (Depreciation)		
in Fair Value of Investments	\$ 4,185,953	\$ 11,029,278
Dividends and Interest	266,730	370,676
	<u>4,452,683</u>	<u>11,399,954</u>
Total Investment Income (Loss) of Master Trust	<u>\$ 4,452,683</u>	<u>\$ 11,399,954</u>

NOTE 7 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 any termination of the Plan or upon complete or partial discontinuance of contributions, the accounts of each affected participant shall become fully vested.

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

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

NOTE 8 PLAN TAX STATUS

The IRS has determined and informed the Company by a letter dated July 2, 2021, that the Plan and related trust are designed in accordance with the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC. Therefore, they believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
NOTES TO FINANCIAL STATEMENTS
NOVEMBER 30, 2025 AND 2024

NOTE 9 ANNUITY PURCHASE

During 2025, the Plan was amended to permit the transfer of certain benefits and liabilities associated with the plan benefits of certain retirees and beneficiaries in pay status to an insurance company through the purchase of a group annuity contract. As part of the amendment, the group annuity contract shall provide for the continued payment of the designated annuitant's benefit under the Plan in the same form that was in effect under the Plan immediately prior to the group annuity purchase. The amendment is effective as of November 1, 2025.

The Plan Sponsor entered into a group annuity contract in August 2025 with Minnesota Life Insurance Company. On August 25, 2025, \$17,193,153 were identified and sent to Minnesota Life Insurance Company to purchase the group annuity contract which will provide annuities for these participants for provisions of benefits. All participants and future beneficiaries whose benefits were transitioned to the annuity contract will no longer be considered participants in the Plan effective November 1, 2025, when Minnesota Life Insurance Company began making payments.

NOTE 10 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. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

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

NOTE 11 PARTY-IN-INTEREST TRANSACTIONS

The Plan investments are managed by Bank of America, trustee. Bank of America is the trustee as defined by the Plan and, therefore, the investment transactions qualify as party-in-interest transactions. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
E.I.N. 20-4606134 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
NOVEMBER 30, 2025

(a)/(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
AXA Equitable Life Insurance Company	Group Insurance Contract	\$ 1,147	\$ 1,147



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Securities and investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor, member FINRA/SIPC.

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Schedule SB, line 26a — Schedule of Active Participant Data
as of December 1, 2024

Attained Age	Number of Participants Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39					1					
40-44					1	4				
45-49						7	9			
50-54					3	7	15	7		
55-59					4	7	3	4	14	1
60-64					1	1	11	5	8	16
65-69						3			1	7
70+										

N-140

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

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

Interest Rates for Minimum Funding Purposes

Based on segment rates with a four-month lookback (as of August 2024), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA.

1st Segment Rate	5.04%
2nd Segment Rate	5.32%
3rd Segment Rate	5.59%

Interest Rates for Maximum Tax Purposes

Based on segment rates with a four-month look-back (as of August 2024), without regard to interest rate stabilization.

1st Segment Rate	5.04%
2nd Segment Rate	5.32%
3rd Segment Rate	5.33%

Cash Balance Interest Crediting Rate

4.36% (10-year treasury rate from November 2024)

Cash Balance Annuity Conversion Rate

N/A

Salary Increases

3.50%

Social Security Wage Base Increases

Future wages indices are based on a national wage increase of 3.50% per year.

Optional Payment Form Election Percentage

100% lump sum for cash balance accounts

65% life annuity and 35% joint and 50% survivor annuity for other benefits

Optional Payment Form Conversion

Factors defined in plan document

Retirement Age

Active Participants See Tables 1 – 2

Terminated Vested Participants Age 65

Mortality Rates

Healthy and Disabled 2012 base mortality rates for annuitants and non-annuitants per §1.430(h)(3)-1(d), projected generationally for years beyond 2012 using IRS-prescribed mortality improvement rates per §1.430(h)(3)-1(b)(1)(iii)

Withdrawal Rates

See Tables 3 – 4

Disability Rates

See Table 5 for legacy EaglePicher Technologies, LLC Hourly Pension Plan participants. No rates for all others.

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Decrement Timing	Middle of year decrement, with 100% retirement occurring at beginning of year.
Surviving Spouse Benefit	It is assumed that 80% of males have an eligible spouse who is three years younger and that 80% of females have an eligible spouse who is one year older.
Spousal Survivorship	For retirees with joint and survivor payment forms, a spousal survivorship assumption is included based on the 2024 generational mortality table for annuitants.
Valuation Compensation	2024 Calendar Year Earnings
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$275,000 and the IRC section 401(a)(17) compensation limit of \$345,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected Return on Assets	
2022 Plan Year	7.40%, limited to 5.92% by 3rd segment rate
2023 Plan Year	7.59%, limited to 5.74% by 3rd segment rate
2024 Plan Year	7.32%, limited to 5.59% by 3rd segment rate
Trust Expenses Included in Target Normal Cost	Prior year administrative expenses less PBGC premiums less any non-recurring expense plus current year PBGC premiums
Actuarial Method	Standard unit credit cost method
Valuation Date	December 1, 2024

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Actuarial Assumptions and Methods

Table 1

Retirement Rates — Legacy Technologies Hourly Pension Plan Participants

Age	Rate
60	30.00%
61	30.00%
62	30.00%
63	30.00%
64	50.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Table 2

Retirement Rates — Legacy Technologies Salaried Pension Plan Participants

Age	Rate
55	10.00%
56	5.00%
57	5.00%
58	10.00%
59	15.00%
60	15.00%
61	20.00%
62	20.00%
63	20.00%
64	20.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69	50.00%
70+	100.00%

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Table 3

Withdrawal Rates — Legacy Technologies Hourly Pension Plan Participants

Age	Rate	Age	Rate
15	25.00%	45	20.00%
16	25.00%	46	20.00%
17	25.00%	47	20.00%
18	25.00%	48	20.00%
19	25.00%	49	20.00%
20	25.00%	50	15.00%
21	25.00%	51	15.00%
22	25.00%	52	15.00%
23	25.00%	53	15.00%
24	25.00%	54	15.00%
25	25.00%	55	15.00%
26	25.00%	56	15.00%
27	25.00%	57	15.00%
28	25.00%	58	15.00%
29	25.00%	59	15.00%
30	25.00%	60+	0.00%
31	25.00%		
32	25.00%		
33	25.00%		
34	25.00%		
35	25.00%		
36	25.00%		
37	25.00%		
38	25.00%		
39	25.00%		
40	20.00%		
41	20.00%		
42	20.00%		
43	20.00%		
44	20.00%		

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Table 4

Withdrawal Rates — Legacy Technologies Salaried Pension Plan Participants

Age	Rate	Age	Rate
15	10.00%	45	10.00%
16	10.00%	46	10.00%
17	10.00%	47	10.00%
18	10.00%	48	10.00%
19	10.00%	49	10.00%
20	10.00%	50	10.00%
21	10.00%	51	10.00%
22	10.00%	52	10.00%
23	10.00%	53	10.00%
24	10.00%	54	10.00%
25	10.00%	55+	0.00%
26	10.00%		
27	10.00%		
28	10.00%		
29	10.00%		
30	10.00%		
31	10.00%		
32	10.00%		
33	10.00%		
34	10.00%		
35	10.00%		
36	10.00%		
37	10.00%		
38	10.00%		
39	10.00%		
40	10.00%		
41	10.00%		
42	10.00%		
43	10.00%		
44	10.00%		

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Table 5

Disability Rates — Legacy Technologies Hourly Pension Plan Participants

Age	Male	Female	Age	Male	Female
15	0.285%	0.428%	45	0.405%	0.608%
16	0.285%	0.428%	46	0.430%	0.645%
17	0.285%	0.428%	47	0.460%	0.690%
18	0.285%	0.428%	48	0.494%	0.741%
19	0.285%	0.428%	49	0.532%	0.798%
20	0.286%	0.429%	50	0.574%	0.861%
21	2.870%	0.431%	51	0.623%	0.935%
22	0.288%	0.432%	52	0.676%	1.014%
23	2.840%	0.426%	53	0.735%	1.103%
24	0.280%	0.420%	54	0.798%	1.197%
25	0.278%	0.417%	55	0.868%	1.302%
26	0.277%	0.416%	56	0.946%	1.419%
27	0.276%	0.414%	57	1.035%	1.553%
28	0.275%	0.413%	58	1.135%	1.703%
29	0.275%	0.413%	59	1.245%	1.868%
30	0.275%	0.413%	60	1.363%	2.045%
31	0.276%	0.414%	61	1.491%	2.237%
32	0.278%	0.417%	62	1.628%	2.442%
33	0.281%	0.422%	63	1.778%	2.667%
34	0.284%	0.426%	64	1.938%	2.907%
35	0.288%	0.432%	65+	0.000%	0.000%
36	0.294%	0.441%			
37	0.300%	0.450%			
38	0.307%	0.461%			
39	0.314%	0.471%			
40	0.323%	0.485%			
41	0.334%	0.501%			
42	0.348%	0.522%			
43	0.365%	0.548%			
44	0.383%	0.575%			

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 12/01/2024 and ending 11/30/2025

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

A Name of plan EAGLEPICHER CLOSED DEFINED BENEFIT PLAN		B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF EAGLEPICHER TECHNOLOGIES, LLC		D Employer Identification Number (EIN) 20-4606134	
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 12 Day 01 Year 2024			
2 Assets:			
a Market value	2a	88,612,372	
b Actuarial value	2b	84,803,236	
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	1,086	73,445,945	73,445,945
b For terminated vested participants	431	15,863,335	15,863,335
c For active participants	140	11,016,975	11,051,041
d Total	1,657	100,326,255	100,360,321
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	368,911	
b Expected plan-related expenses	6b	1,292,762	
c Target normal cost	6c	1,661,673	

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 JENNIFER M. BRUSHABER Signature of actuary JENNIFER M. BRUSHABER Type or print name of actuary AON CONSULTING, INC. Firm name MSC# 17838 PO Box 551343 ATLANTA GA 30355 Address of the firm	08/18/2026 Date 2607583 Most recent enrollment number 847-442-2396 Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐
For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF. Schedule SB (Form 5500) 2024 v. 240311

Part II	Beginning of Year Carryover and Prefunding Balances	
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>14.45</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		768
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>5.12</u> %		39
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		807
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III	Funding Percentages	
14 Funding target attainment percentage	14	84.49 %
15 Adjusted funding target attainment percentage	15	84.49 %
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	84.71 %
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
03/13/2025	908,000	0			
06/11/2025	908,000	0			
09/11/2025	729,000	0			
12/11/2025	358,000	0			
07/30/2026	460,000	0			
Totals ►			18(b)	3,363,000	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 3,239,769
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
0	0
(3) 3rd	(4) 4th
0	0

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost		
21	Discount rate:		
a	Segment rates:	1st segment: 5.04 % 2nd segment: 5.32 % 3rd segment: 5.59 %	☐ N/A, full yield curve used
b	Applicable month (enter code).....	21b	4
22	Weighted average retirement age	22	62
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	1,661,673
b	Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	15,557,085	1,576,916
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 3,238,589
35	Balances elected for use to offset funding requirement	0	0
36	Additional cash requirement (line 34 minus line 35).....		36 3,238,589
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37 3,239,769
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)		38a 1,180
b	Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b 0
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39 0
40	Unpaid minimum required contributions for all years		40 0
Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)		
41	If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021		

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Schedule SB, line 19 — Discounted Employer Contributions

Year applied for contributions: 2024

Date	Amount	Days to Discount to 12/1/2024 at 5.34%	Interest Adjusted Contribution
March 13, 2025	\$ 908,000	102	\$ 894,895
June 11, 2025	908,000	192	883,489
September 11, 2025	729,000	284	700,081
December 11, 2025	358,000	375	339,368
July 30, 2026	<u>460,000</u>	607	<u>421,936</u>
Total Contribution	\$ 3,363,000		\$ 3,239,769

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Schedule SB, line 22 — Description of Weighted Average Retirement Age

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

Legacy Technologies Salaried Pension Plan Participants			
(a)	(b)	(c)	(d)
Age	Rate	Weight	Product (a) × (b) × (c)
55.5	10.00%	1.0000	5.55
56.5	5.00%	0.9000	2.54
57.5	5.00%	0.8550	2.46
58.5	10.00%	0.8123	4.75
59.5	15.00%	0.7310	6.52
60.5	15.00%	0.6214	5.64
61.5	20.00%	0.5282	6.50
62.5	20.00%	0.4225	5.28
63.5	20.00%	0.3380	4.29
64.5	20.00%	0.2704	3.49
65.5	50.00%	0.2163	7.09
66.5	50.00%	0.1082	3.60
67.5	50.00%	0.0541	1.83
68.5	50.00%	0.0270	0.93
69.5	50.00%	0.0135	0.47
70	100.00%	0.0068	0.47
Weighted Average			61.41

Legacy Technologies Hourly Pension Plan			
(a)	(b)	(c)	(d)
Age	Rate	Weight	Product (a) × (b) × (c)
60.5	30.00%	1.0000	18.15
61.5	30.00%	0.7000	12.92
62.5	30.00%	0.4900	9.19
63.5	30.00%	0.3430	6.53
64.5	50.00%	0.2401	7.74
65.5	50.00%	0.1201	3.93
66.5	50.00%	0.0600	2.00
67.5	50.00%	0.0300	1.01
68.5	50.00%	0.0150	0.51
69.5	50.00%	0.0075	0.26
70	100.00%	0.0038	0.26
Weighted Average			62.50

Combined Weighted Average Retirement Age		
Group	Headcount	Weighted Average
Salaried	65	61.41
Hourly	75	62.50
	140	61.99

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Schedule SB, line 26b — Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2024	1,248,137	907,231	8,609,815	10,765,183
2025	1,110,870	720,963	8,170,529	10,002,362
2026	1,024,197	908,899	7,778,480	9,711,576
2027	1,055,677	781,969	7,401,095	9,238,741
2028	920,807	962,506	7,019,831	8,903,144
2029	859,491	1,211,807	6,635,623	8,706,921
2030	845,208	1,467,672	6,249,583	8,562,463
2031	785,602	1,173,627	5,864,798	7,824,027
2032	739,349	1,336,218	5,481,317	7,556,884
2033	750,749	1,117,403	5,101,612	6,969,764
2034	726,349	1,249,329	4,726,001	6,701,679
2035	639,553	1,241,613	4,360,636	6,241,802
2036	593,038	1,033,891	4,004,614	5,631,543
2037	546,847	1,324,468	3,659,721	5,531,036
2038	525,912	1,207,339	3,327,660	5,060,911
2039	485,603	998,155	3,009,954	4,493,712
2040	469,313	1,234,934	2,704,228	4,408,475
2041	435,905	1,130,757	2,418,557	3,985,219
2042	414,909	1,155,943	2,150,789	3,721,641
2043	402,484	898,189	1,901,087	3,201,760
2044	390,904	895,075	1,669,703	2,955,682
2045	363,923	998,758	1,456,673	2,819,354
2046	352,590	911,097	1,261,860	2,525,547
2047	329,525	716,863	1,084,992	2,131,380
2048	309,392	691,213	925,671	1,926,276
2049	292,574	643,171	783,372	1,719,117
2050	272,006	578,945	657,420	1,508,371
2051	253,529	533,307	547,004	1,333,840
2052	234,298	487,801	451,189	1,173,288
2053	215,769	442,862	368,916	1,027,547
2054	197,484	398,951	299,027	895,462
2055	179,273	356,532	240,307	776,112
2056	161,792	316,048	191,511	669,351
2057	145,033	277,889	151,403	574,325
2058	129,166	242,366	118,795	490,327

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2059	114,317	209,698	92,567	416,582
2060	100,569	180,010	71,690	352,269
2061	87,966	153,334	55,231	296,531
2062	76,517	129,621	42,377	248,515
2063	66,198	108,756	32,423	207,377
2064	56,964	90,570	24,777	172,311
2065	48,750	74,861	18,947	142,558
2066	41,485	61,407	14,527	117,419
2067	35,092	49,981	11,194	96,267
2068	29,492	40,356	8,688	78,536
2069	24,610	32,314	6,806	63,730
2070	20,378	25,649	5,392	51,419
2071	16,728	20,171	4,322	41,221
2072	13,604	15,707	3,506	32,817
2073	10,951	12,105	2,873	25,929

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Schedule SB, Part V — Summary of Plan Provisions

Plan Name	EaglePicher Closed Defined Benefit Plan
Effective Date	The plan was most recently restated as of December 1, 2019. The provisions currently reflect amendments up to and including Amendment 6, which was effective August 25, 2025. The plan is considered to be a single defined benefit pension plan with separate benefit structures and organized as follows: (1) Legacy EaglePicher Technologies, LLC Hourly Pension Plan Provisions (2) Legacy EaglePicher Technologies, LLC Salaried Pension Plan Provisions (3) Legacy EaglePicher Hourly Pension Plan Provisions (4) Legacy EaglePicher Salaried and Closed Hourly Plan Provisions (5) Legacy SCM Metal Products, Inc. Salaried Employees Retirement Plan Provisions

Summary of Pension Benefit Status

Group	Pension Benefit Status
Legacy EaglePicher Technologies, LLC Hourly Pension Plan	Closed with ongoing accruals
Legacy EaglePicher Technologies, LLC Salaried Pension Plan	Closed with ongoing accruals
Legacy EaglePicher Hourly Pension Plan	Closed and frozen
Legacy EaglePicher Salaried and Closed Hourly Plan	Closed and frozen
Legacy SCM Metal Products, Inc. Salaried Employees Retirement Plan	Closed and frozen

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Legacy EaglePicher Technologies, LLC Hourly Pension Plan: Joplin
Couples Non-Union

Effective Date	This plan was established December 1, 2006.
Type of Plan	
Prior to January 1, 2004	Dollar per month
After January 1, 2004	Cash balance
Form of Benefit	Life annuity, actuarially adjusted 50% joint and survivor annuity if married. For this valuation, the cash balance benefit is assumed payable as a lump sum.
Membership Eligibility	Effective January 1, 2007, the plan is closed to new entrants for employees at this location.
Credited Service	From date of hire
Pension Earnings	N/A
Covered Employees	Hourly nonunion employees of the Technologies Division in the Couples Technical and Administrative Unit (Location 23).
Cash Balance Account	\$700 per year plus interest credits.
Interest Credits	Based on the November average of the 10-year Treasury bond rate in effect during the calendar year prior to the interest crediting date. This amount is added to the account annually, based on the prior year's ending balance.
Accrued Benefit	
Dollar Per Month	\$19.50 x credited service frozen at January 1, 2004 ("accrued pension"); plus
Cash Balance	Annuity value of the cash balance account
Normal Retirement	
Eligibility	Age 65
Benefit	Accrued benefit payable immediately

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Early Retirement

Eligibility	Age 60 with 15 years of vesting service.
Benefit	
Dollar Per Month	Accrued pension reduced by 0.5% for each month payment precedes normal retirement date (1/180 per month if date of termination before December 1, 1993).
Cash Balance	Accrued benefit payable immediately.

Postponed Retirement

Eligibility	Over age 65
Benefit	Accrued benefit payable immediately

Termination

Eligibility	Three years of vesting service.
Benefit	
Dollar Per Month	Accrued benefit payable unreduced at age 65.
Cash Balance	Accrued benefit payable immediately.

Disability

Eligibility	Age 40 with 15 years of vesting service.
Benefit	
Dollar Per Month	\$100 monthly benefit payable immediately.
Cash Balance	Accrued benefit payable immediately.
	Participants must elect a normal retirement benefit upon attainment of normal retirement age.

Preretirement Death

Eligibility	Three years of vesting service at the time of death.
Benefit	
Dollar Per Month	Surviving spouse receives 50% of the participant's accrued deferred vested benefit payable on a joint and survivor basis. Payments begin no earlier than the day the participant would have attained his earliest retirement age.
Cash Balance	Accrued benefit or account balance payable immediately.

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Legacy EaglePicher Technologies, LLC Hourly Pension Plan: Joplin
Couples Union

Effective Date	This plan was established December 1, 2006.
Type of Plan	
Hired Prior to January 27, 2005	Dollar per month
Hired On or After January 27, 2005	Cash balance
Form of Benefit	Life annuity, actuarially adjusted 50% joint and survivor annuity if married. For this valuation, the cash balance benefit is assumed payable as a lump sum.
Membership Eligibility	One hour of service
Credited Service	From date of hire
Pension Earnings	N/A
Covered Employees	Hourly employees who are covered by the Collective Bargaining Agreement with Local No. 812 of the Rubber/Plastics Industry conference of the United Steel Workers of America at the Technologies Division's Joplin Couples Plant (Location 23).
Cash Balance Account	\$700 per year plus interest credits.
Interest Credits	Based on the November average of the 10-year Treasury bond rate in effect during the calendar year prior to the interest crediting date. This amount is added to the account annually, based on the prior year's ending balance.
Accrued Benefit	\$22.50 x credited service or the annuity value of the cash balance account for those participants hired on or after January 27, 2005.
Normal Retirement	
Eligibility	Age 65
Benefit	Accrued benefit payable immediately

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Early Retirement

Eligibility Age 60 with 10 years of vesting service (15 years of vesting service if termination before May 9, 1989).

Benefit

Dollar Per Month Accrued pension reduced by 0.5% for each month payment precedes normal retirement date (1/180 per month if date of termination before June 1, 1985).

Cash Balance Accrued benefit payable immediately.

Postponed Retirement

Eligibility Over age 65

Benefit Accrued benefit payable immediately

Termination

Eligibility Three years of vesting service

Benefit

Dollar Per Month Accrued benefit payable unreduced at age 65

Cash Balance Accrued benefit payable immediately

Disability

Eligibility Age 40 with 15 years of vesting service

Benefit

Dollar Per Month \$100 monthly benefit payable immediately

Cash Balance Accrued benefit payable immediately

Participants must elect a normal retirement benefit upon attainment of normal retirement age.

Preretirement Death

Eligibility Three years of vesting service at the time of death

Benefit

Dollar Per Month Surviving spouse receives 50% of the participant's accrued deferred vested benefit payable on a joint and survivor basis. Payments begin no earlier than the day the participant would have attained his earliest retirement age.

Cash Balance Accrued benefit or account balance payable immediately.

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Legacy EaglePicher Technologies, LLC Hourly Pension Plan:
Commercial Power/Special Products

Effective Date	This plan was established December 1, 2006.
Form of Benefit	Life annuity For this valuation, the cash balance benefit is assumed payable as a lump sum.
Membership Eligibility	Effective January 1, 2007, this plan is closed to new entrants for employees at these locations.
Credited Service	From date of hire
Pension Earnings	N/A
Covered Employees	Hourly employees at the Commercial Power and Specialty Products Plants (Locations 22 and 30).
Cash Balance Account	\$700 per year plus interest credits
Interest Credits	Based on the November average of the 10-year Treasury bond rate in effect during the calendar year prior to the interest crediting date. This amount is added to the account annually, based on the prior year's ending balance.
Accrued Benefit	
Dollar Per month	\$19.50 x credited service frozen at January 1, 2004 ("accrued pension"); plus
Cash Balance	Annuity value of the cash balance account
Normal Retirement	
Eligibility	Age 65.
Benefit	Accrued benefit payable immediately.
Early Retirement	
Eligibility	Age 60 with 15 years of vesting service.
Benefit	
Dollar Per Month	Accrued pension reduced by 0.5% for each month payment precedes normal retirement date (1/180 per month if date of termination before December 1, 1993).
Cash Balance	Accrued benefit payable immediately.

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Postponed Retirement

Eligibility	Over age 65
Benefit	Accrued benefit payable immediately

Termination

Eligibility	Three years of vesting service
Benefit	
Dollar Per Month	Accrued benefit payable unreduced at age 65
Cash Balance	Accrued benefit payable immediately

Disability

Eligibility	Age 40 with 15 years of vesting service
Benefit	
Dollar Per Month	\$100 monthly benefit payable immediately
Cash Balance	Accrued benefit payable immediately
	Participants must elect a normal retirement benefit upon attainment of normal retirement age.

Preretirement Death

Eligibility	Three years of vesting service at the time of death
Benefit	
Dollar Per Month	Surviving spouse receives 50% of the participant's accrued deferred vested benefit payable on a joint and survivor basis. Payments begin no earlier than the day the participant would have attained his earliest retirement age.
Cash Balance	Accrued benefit or account balance payable immediately.

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Legacy EaglePicher Technologies, LLC Salaried Pension Plan

Effective Date	Effective January 1, 1960
Type of Plan	
Prior to January 1, 2004	Final average earnings
After January 1, 2004	Cash balance
Normal Form	Life annuity, actuarially adjusted 50% joint and survivor annuity if married. For this valuation, the cash balance benefit is assumed payable as a lump sum.
Membership Eligibility	Effective January 1, 2007, the plan is closed to new entrants.
Vesting Service	Full and fraction years from date of hire or rehire.
Pension Service	Full and fraction years from date of hire or rehire.
Pension Earnings	Total aggregate calendar year compensation including 401(k) deferrals and flex plan contributions but excluding fringe benefits.
Covered Employees	Salaried employees at Locations 22–23, 27, 30–31, 33, 36–37.
Points	The sum of vesting service and age at January 1, 2004.
Pay Credit	Annual pension earnings times the sum of 4% and transition credits, plus annual pension earnings above the Social Security wage base times 4% plus transition credits.
Transition Credits	Additional pay credit for individuals actively employed at EP Management Corporation on January 1, 2004. This additional credit is only applied at the onset of the cash balance plan.

Points	Credits
< 40	0.0%
40 – 44	0.5%
45 – 49	1.0%
50 – 54	1.5%
55 – 59	2.0%
60 – 64	2.5%
65 – 69	3.0%
70+	3.5%

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Cash Balance Account

Pay credits plus interest credits.

Interest Credits

Based on the November average of the 10-year Treasury bond rate in effect during the calendar year prior to the interest crediting date. This amount is added to the account annually, based on the prior year's ending balance.

Accrued Benefit

Final average earnings ("Accrued Pension"):

Greater of (1), (2), or (3), less (4), frozen on December 31, 2003.

(1) Greater of (a) or (b):

(a) $1.1\% \times \text{average pay} \times \text{pension service}$.

(b) $2\% \times \text{average pay} \times \text{pension service up to 20 years} + 1\% \times \text{average pay} \times \text{pension service in excess of 20 years but not 30 years, minus } 2.5\% \times \text{Social Security} \times \text{pension service up to 20 years}$.

(2) Greater of (a) or (b), divided by 0.93:

(a) $1\% \times \text{average pay} \times \text{pension service}$.

(b) $2\% \times \text{average pay} \times \text{pension service up to 20 years} + 0.5\% \times \text{average pay} \times \text{pension service in excess of 20 years but not 30 years, minus } 2.5\% \times \text{Social Security} \times \text{pension service up to 20 years}$.

(3) $\$20 \times \text{pension service up to 20 years}$.

(4) Other pension.

In no case will the greater of (1), (2), or (3), less (4) based on all pension service be less than the greater of (1), (2), or (3) based on pension service not included in the other pension.

Exception: Any participant who transfers from the Hourly Plan to the Salaried Plan on or after September 1, 2003 and necessarily before January 1, 2004, will receive a salaried benefit equal to the greater of (1), (2), or (3) based on Salaried Plan pension service.

Plus

Cash balance: The annuity of the cash balance account.

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Social Security Benefit

Monthly benefit that a member receives or would receive at age 65 (later of age 62 and actual retirement age if retiring early), under the Social Security Act calculated on January 1 of the year of termination. The benefit is based on pay estimated as follows:

- Termination after early retirement date:
 - Prior pay can be estimated using the average total wage increases used by the Social Security Administration.
 - No future pay is assumed after termination.
- Termination before early retirement date:
 - Prior pay can be estimated using the average total wage increases used by the Social Security Administration.
 - Future pay is assumed to remain level until age 65.

The Social Security benefit will be frozen at December 31, 2003 using a participant's age and service at the time.

Other Pension

Generally, the benefit accrued in another plan on pension service is also credited under this plan.

Normal Retirement

Eligibility

Age 65

Benefit

Accrued benefit payable immediately

Early Retirement

Eligibility

Age 55 with 10 years of vesting service

Benefit

Final Average Earnings

If eligible for early retirement at date of termination, the accrued pension is reduced by 0.4% per month before the normal retirement date, otherwise, the accrued pension is generally reduced by 0.45%.

Cash Balance

Accrued benefit payable immediately

Postponed Retirement

Eligibility

Over age 65

Benefit

Accrued benefit payable immediately

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Termination

Eligibility Three years of vesting service

Benefit

Final Average Earnings Accrued pension payable unreduced at age 65

Cash Balance Accrued benefit payable immediately

Preretirement Death

Eligibility Three years of vesting service at the time of death

Benefit

Final Average Earnings Surviving spouse receives 50% of the participant's accrued deferred vested benefit payable on a joint and survivor basis. Payments begin no earlier than the day the participant would have attained his earliest retirement age.

Cash Balance Accrued benefit or account balance payable immediately

Forms of Payment

In addition to the normal form of payment as described above, the plan offers other forms of payment. These option forms of payment include a 75%/100% joint and survivor annuity, a 10-year certain and life annuity, a 10-year certain and joint and survivor annuity, and a life annuity (for married participants).

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Legacy EaglePicher Hourly Pension Plan (Plan 008)

Participants of the EaglePicher Hourly Pension Plan were employees at locations that were either sold or have been closed. The majority of these participants were accruing flat dollar per month benefits. In general, benefits are reduced by 0.5 percent for each month that payment precedes the normal retirement date. For more details, refer to the EaglePicher historical plan documents. This plan was effective June 17, 1960.

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
EIN: 20-4606134 PN: 001

Legacy EaglePicher Salaried and Closed Hourly Plan

Effective Date	Effective January 1, 1960
Type of Plan	
Prior to January 1, 2004	Final average earnings
After January 1, 2004	Cash balance
Normal Form	Life annuity, actuarially adjusted 50% joint and survivor annuity if married. For this valuation, the cash balance benefit is assumed payable as a lump sum.
Membership Eligibility	Effective January 1, 2007, the plan is closed to new entrants.
Vesting Service	Full and fraction years from date of hire or rehire.
Pension Service	Full and fraction years from date of hire or rehire.
Pension Earnings	Total aggregate calendar year compensation including 401(k) deferrals and flex plan contributions but excluding fringe benefits.
Points	The sum of vesting service and age at January 1, 2004.
Pay Credit	Annual pension earnings times the sum of 4% and transition credits, plus annual pension earnings above the Social Security wage base times 4% plus transition credits.
Transition Credits	Additional pay credit for individuals actively employed at EaglePicher on January 1, 2004. This additional credit is only applied at the onset of the cash balance plan.

Points	Credits
< 40	0.0%
40 – 44	0.5%
45 – 49	1.0%
50 – 54	1.5%
55 – 59	2.0%
60 – 64	2.5%
65 – 69	3.0%
70+	3.5%

Schedule SB Attachment (Form 5500)— 2024 Plan Year
EaglePicher Closed Defined Benefit Plan
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Cash Balance Account

Pay credits plus interest credits

Interest Credits

Based on the November average of the 10-year Treasury bond rate in effect during the calendar year prior to the interest crediting date. This amount is added to the account annually, based on the prior year's ending balance.

Accrued Benefit

Final average earnings ("accrued pension"):

Greater of (1), (2), or (3), less (4), frozen on December 31, 2003.

1. Greater of (a) or (b):
 - a. $1.1\% \times \text{average pay} \times \text{pension service}$.
 - b. $2\% \times \text{average pay} \times \text{pension service up to 20 years} + 1\% \times \text{average pay} \times \text{pension service in excess of 20 years but not 30 years, minus } 2.5\% \times \text{Social Security} \times \text{pension service up to 20 years}$.
2. Greater of (a) or (b), divided by 0.93:
 - a. $1\% \times \text{average pay} \times \text{pension service}$.
 - b. $2\% \times \text{average pay} \times \text{pension service up to 20 years} + 0.5\% \times \text{average pay} \times \text{pension service in excess of 20 years but not 30 years, minus } 2.5\% \times \text{Social Security} \times \text{pension service up to 20 years}$.
3. $\$20 \times \text{pension service up to 20 years}$.
4. Other pension.

In no case will the greater of (1), (2), or (3), less (4) based on all pension service be less than the greater of (1), (2), or (3) based on pension service not included in the other pension.

Exception: Any participant who transfers from the Hourly Plan to the Salaried Plan on or after September 1, 2003 and necessarily before January 1, 2004, will receive a salaried benefit equal to the greater of (1), (2), or (3) based on Salaried Plan pension service.

Plus

Cash balance: The annuity value of the cash balance account.

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Social Security Benefit

Monthly benefit that a member receives or would receive at age 65 (later of age 62 and actual retirement age if retiring early), under the Social Security Act calculated on January 1 of the year of termination. The benefit is based on pay estimated as follows:

- Termination after early retirement date:
 - Prior pay can be estimated using the average total wage increases used by the Social Security Administration.
 - No future pay is assumed after termination.
- Termination before early retirement date:
 - Prior pay can be estimated using the average total wage increases used by the Social Security Administration.
 - Future pay is assumed to remain level until age 65.

The Social Security benefit will be frozen at December 31, 2003 using a participant's age and service at the time.

Other Pension

Generally, the benefit accrued in another plan on pension service is also credited under this plan.

Normal Retirement

Eligibility

Age 65

Benefit

Accrued benefit payable immediately

Early Retirement

Eligibility

Age 55 with 10 years of vesting service

Benefit

Final Average Earnings

If eligible for early retirement at date of termination, the accrued pension is generally reduced by 0.4% per month before the normal retirement date, otherwise, the accrued pension is generally reduced by 0.45%. Reduction factors for former closed hourly locations vary between 0.4% and 0.6%. Early retirement eligibility also varies.

Cash Balance

Accrued benefit payable immediately.

Postponed Retirement

Eligibility

Over age 65

Benefit

Accrued benefit payable immediately

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Termination

Eligibility Three years of vesting service

Benefit

Final Average Earnings Accrued pension payable unreduced at age 65

Cash Balance Accrued benefit payable immediately

Preretirement Death

Eligibility Three years of vesting service at the time of death

Benefit

Final Average Earnings Surviving spouse receives 50% of the participant's accrued deferred vested benefit payable on a joint and survivor basis. Payments begin no earlier than the day the participant would have attained his earliest retirement age.

Cash Balance Accrued benefit or account balance payable immediately.

Forms of Payment

In addition to the normal form of payment as described above, the plan offers other forms of payment. These option forms of payment include a 75%/100% joint and survivor annuity, a 10-year certain and life annuity, a 10-year certain and joint and survivor annuity, and a life annuity (for married participants). Different optional forms are available for participants from former closed hourly locations.

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Legacy SCM Metal Products, Inc. Salaried Employees Retirement
Plan

Eligibility for Plan Participation

All salaried employees become participants at the later of age 21 and completion of one year of service, by December 31, 1997. The plan was frozen on December 31, 1997.

Normal Retirement

Eligibility

Age 65 and five years of vesting service

Benefit

The frozen accrued benefit as of December 31, 1997

Postponed Retirement

Eligibility

Retirement after age 65

Benefit

The benefit accrued at December 31, 1997

Early Retirement

Eligibility

Age 55 and 15 years of service or age 60

Benefit

Normal retirement benefit accrued to date of retirement and reduced for each month by which the first payment precedes age 65.

Age	Reduction
62 – 65	0%/Year
60 – 61	5%/Year
55 – 59	4%/Year

Terminated Vested

Eligibility

An employee is 100% vested after completing five years of service.

Benefit

The accrued normal retirement benefit at date of termination payable at age 65.

Disability

Eligibility

Total and permanent disability after 15 years of service

Benefit

The accrued normal retirement benefit at December 31, 1997, payable at 65

Schedule SB Attachment (Form 5500)— 2024 Plan Year
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“Family” Death Benefit

Eligibility	Ten years of service
Benefit	An annual benefit equal to the greater of \$300 and the employee’s accrued benefit actuarially reduced to the joint and 100% survivor form. Further reduced for each year by which the first payment precedes age 65.

Other Preretirement Spouse’s Death Benefit

Eligibility	More than five but less than 10 years of service, or age 60 with fewer than five years of service.
Benefit	The benefit that would have been payable if the participant had terminated, survived to early retirement age, retired, elected the joint and 50% survivor option, and died. A terminated vested participant’s benefit is actuarially reduced for each month of elective death coverage.

Normal Benefit Form

Life annuity

Optional Benefit Forms

Life annuity; 50%, 75%, and 100% joint and survivor annuities, level income annuity, lump sum (up to \$1,000).

Definitions

Credited Service	The number of years of continuous service in which the employee is active, disabled, or on an authorized leave of absence prior to December 31, 1997, rounded to the next highest full year and not to exceed 30 years.
Earnings	W-2 compensation plus salary deferral contributions to the retirement savings plan.
Final Average Earnings	The highest amount obtained by averaging compensation over any five consecutive calendar years prior to December 31, 1997.
Primary Social Security Benefit	The estimated annual benefit which a participant will be able to receive at age 65 under the Federal Social Security Act in effect December 31, 1997.

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Plan Changes Since the Prior Year

- The legislated increase in the Section 401(a)(17) recognizable pay limit from \$330,000 for 2023 to \$345,000 for 2024.
- The legislated increase in the Section 415 recognizable benefit limit from \$265,000 for 2023 to \$275,000 for 2024.
- A group annuity contract was purchased from an insurance company in lieu of future monthly benefits for certain annuitants under the plan and their liability was removed from the plan as of September 30, 2025.

Recent History of Changes in Plan Provisions

- A group annuity contract was purchased from an insurance company in lieu of future monthly benefits for certain annuitants under the plan and their liability was removed from the plan as of November 30, 2021.
- The plan provisions were updated each year to reflect the annual pay limit increases under IRC section 401(a)(17) and to reflect the annual maximum benefit limit increases under IRC section 415.

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

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

EAGLEPICHER CLOSED DEFINED BENEFIT PLAN
E.I.N. 20-4606134 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
NOVEMBER 30, 2025

(a)/(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
AXA Equitable Life Insurance Company	Group Insurance Contract	\$ 1,147	\$ 1,147

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

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 11,177,410	December 1, 2022	13	\$ 1,148,953
Shortfall	\$ 4,420,738	December 1, 2023	14	\$ 431,793
Shortfall	\$ (41,063)	December 1, 2024	15	\$ (3,830)

Schedule SB Attachment (Form 5500)— 2024 Plan Year
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Schedule SB, line 24 — Change in Actuarial Assumptions

The funding valuation reflects the following non-prescribed assumption changes:

- A change in the cash balance interest crediting rate from 4.50 percent to 4.36 percent.
- A change in the unlimited expected return on assets from 7.59 percent for 2023 to 7.32 percent for 2024.

These assumption changes were made to better reflect anticipated plan experience and did not reduce the funding shortfall; as such, approval of the commissioner is not required.