

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

Part II	Basic Plan Information—enter all requested information		
1a	Name of plan THOMPSON HINE CASH BALANCE PLAN	1b	Three-digit plan number (PN) ▶ 003
		1c	Effective date of plan 01/01/2021
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) THOMPSON HINE LLP 3900 KEY CENTER 127 PUBLIC SQUARE CLEVELAND, OH 44114	2b	Employer Identification Number (EIN) 34-0575300
		2c	Sponsor's telephone number 216-566-5500
		2d	Business code (see instructions) 541110
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
5a	Total number of participants at the beginning of the plan year	5a	100
b	Total number of participants at the end of the plan year	5b	99
c(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	5c(1)	
c(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c(2)	
d(1)	Total number of active participants at the beginning of the plan year	5d(1)	90
d(2)	Total number of active participants at the end of the plan year	5d(2)	90
e	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e	0

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.			
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.			
SIGN HERE	Filed with authorized/valid electronic signature.	09/23/2026	EDWARD REDDER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 586763. (See instructions.)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	6593140	8769123
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	6593140	8769123
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	2850151	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	467230	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		3317381
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1141398	
e Certain deemed and/or corrective distributions (see instructions) .	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		1141398
i Net income (loss) (subtract line 8h from line 8c)	8i		2175983
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristic Codes

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

Part V Compliance Questions

10 During the plan year:		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		☒	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		☒	
c Was the plan covered by a fidelity bond?	10c	☒		5000000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		☒	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		☒	
f Has the plan failed to provide any benefit when due under the plan?	10f		☒	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		☒	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i			

Part VI Pension Funding Compliance

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

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

Part VII Plan Terminations and Transfers of Assets

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

Part VIII IRS Compliance Questions

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

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2025 This Form is Open to Public Inspection
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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025	
▶ Round off amounts to nearest dollar.	
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.	
A Name of plan THOMPSON HINE CASH BALANCE PLAN	B Three-digit plan number (PN) ▶ 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THOMPSON HINE LLP	D Employer Identification Number (EIN) 34-0575300
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information			
1	Enter the valuation date: Month 01 Day 01 Year 2025			
2	Assets:			
a	Market value	2a	9429646	
b	Actuarial value	2b	9429646	
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	0	0	0
b	For terminated vested participants	10	276364	276364
c	For active participants	90	8145480	8145480
d	Total	100	8421844	8421844
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	5.23 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	2407032	
b	Expected plan-related expenses	6b	0	
c	Target normal cost	6c	2407032	

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 CHRISTOPHER J. ROMAN, EA, MAAA Type or print name of actuary SCHWAB RETIREMENT PLAN SERVICES Firm name 4150 KINROSS LAKES PARKWAY RICHFIELD, OH 44286 Address of the firm	07/21/2026 Date 26-08485 Most recent enrollment number 216-386-1993 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>5.11</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)		1784936
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>5.00</u> %		89247
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		1874183
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	111.96 %
15 Adjusted funding target attainment percentage	15	111.96 %
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	110.47 %
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
02/13/2026	2790990				
Totals ►			18(b)	2790990	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	2636395

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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 5.00 %	2nd segment: 5.27 %	3rd segment: 5.50 %
			☐ N/A, full yield curve used
b Applicable month (enter code)			21b 0
22 Weighted average retirement age			22 61
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	2407032	
b Excess assets, if applicable, but not greater than line 31a	31b	1007802	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
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	1399230	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	1399230	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2636395	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1237165	
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

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003

charles
SCHWAB

Schedule SB, line 26a – Schedule of Active Participant Data

Age Versus Service Distribution for Active Plan Participants:

	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-
35 to 39	3	4	-	-	-	-	-	-	-	-	7
40 to 44	-	6	-	-	-	-	-	-	-	-	6
45 to 49	-	8	-	-	-	-	-	-	-	-	8
50 to 54	-	13	-	-	-	-	-	-	-	-	13
55 to 59	-	19	-	-	-	-	-	-	-	-	19
60 to 64	-	16	-	-	-	-	-	-	-	-	16
65 to 69	1	15	-	-	-	-	-	-	-	-	16
over 70	2	3	-	-	-	-	-	-	-	-	5
Total	6	84	-	-	-	-	-	-	-	-	90

Service for the active age versus service chart above is based on credited service.

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003

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

A summary of the actuarial methods and assumptions used in the valuation are presented below:

Data Methods

Census data

Was as collected from information presented by the Plan Sponsor and trustee as of January 1, 2025.

Actuarial Methods

Actuarial cost method

The Funding Targets used in this report were developed using the unit credit actuarial cost method as defined by PPA 2006.

Discount rate method

The discount rates used to develop the Funding Target and Funding Target Normal cost in this report are equal to the rates published by the IRS for the lookback period elected by the Plan Sponsor.

Asset valuation method

The market value of assets represents the fair value of assets plus receivable contributions (if any) discounted to the valuation date using the prior year's effective interest rate as defined by PPA 2006.

- The Actuarial Value of Assets is equal to the Market Value of Assets

Demographic Assumptions

Mortality tables

The mortality tables published under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with combined mortality rates for annuitants and non-annuitants.

Retirement rates

The following table shows assumed retirement rates:

<u>Age</u>	<u>Retirement Rates</u>
60-64	50%
65-66	80%
67	100%

Form of Payment

All participants are assumed to receive a lump sum upon commencement.

Termination rates

None assumed.

Disability rates

None assumed.

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003

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Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Percent of population that is married

80% of males and 80% of females are assumed to be married.

Age of assumed spouse

The female spouse is assumed to be the same age as the male spouse.

Economic Assumptions

Administrative expenses

No administrative expenses are assumed to be paid from the plan's trust.

Discount rate used in Funding Target and Funding Target Normal Cost

The assumed discount rates on benefits paid in the future are based on the 2025 PPA segment rates, reflecting ARPA.

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	5.00%	During first 5 years starting from the valuation date.
2	5.27%	During years 6-20 starting from the valuation date.
3	5.50%	During years 21 and beyond starting from the valuation date.

Interest Crediting Rate

Future interest crediting rates are assumed to be 3.00% each year.

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For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025
► Round off amounts to nearest dollar.
► Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THOMPSON HINE CASH BALANCE PLAN	B Three-digit plan number (PN) ► 003
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THOMPSON HINE LLP	D Employer Identification Number (EIN) 34-0575300
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month 01 Day 01 Year 2025	
2 Assets:	
a Market value.....	2a 9429646
b Actuarial value.....	2b 9429646
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.....	0 0 0
b For terminated vested participants.....	10 276364 276364
c For active participants.....	90 8145480 8145480
d Total.....	100 8421844 8421844
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 5.23 %
6 Target normal cost	
a Present value of current plan year accruals.....	6a 2407032
b Expected plan-related expenses.....	6b 0
c Target normal cost.....	6c 2407032

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 Christopher Roman Signature of actuary CHRISTOPHER J. ROMAN, EA, MAAA Type or print name of actuary SCHWAB RETIREMENT PLAN SERVICES Firm name 4150 KINROSS LAKES PARKWAY RICHFIELD, OH 44286 Address of the firm	CR 7/21/2026 Date 26-08485 Most recent enrollment number (216) 386-1993 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>5.11</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)		1784936
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>5.00</u> %		89247
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		1874183
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	111.96 %
15 Adjusted funding target attainment percentage	15	111.96 %
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	110.47 %
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
02-13-2026	2790990				
Totals ▶			18(b)	2790990	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	2636395

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.00 %	2nd segment: 5.27 %	3rd segment: 5.50 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 61
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	2407032	
b Excess assets, if applicable, but not greater than line 31a	31b	1007802	
32 Amortization installments:			
a Net shortfall amortization installment	0	Outstanding Balance	Installment
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	1399230	
		Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	1399230	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	2636395	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1237165	
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

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003



Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date 1/1/2025

Effective Interest Rate 5.23%

Actual Contribution <u>Date</u>	Actual Contribution <u>Amount</u>	Discounted Contribution <u>Amount</u>	Plan Year to Which the Contribution is <u>Applied</u>
2/13/2026	\$2,790,990	\$2,636,395	2025
Total	\$2,790,990	\$2,636,395	

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003



Schedule SB, line 22 – Description of Weighted Average Retirement Age

(A) <u>Age</u>	(B) <u>Retirement Decrement</u>	(C) <u>Lx</u>	(D) <u>Number Retiring</u>	(E) <u>Weighting (A) times (D)</u>
60	50.0%	10,000	5,000	300,000
61	50.0%	5,000	2,500	152,500
62	50.0%	2,500	1,250	77,500
63	50.0%	1,250	625	39,375
64	50.0%	625	313	20,032
65	80.0%	312	250	16,250
66	80.0%	62	50	3,300
67	100.0%	12	12	804
			10,000	609,761

Weighted Average Retirement Age =	61
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Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003



Schedule SB, line 26a – Schedule of Active Participant Data

Age Versus Service Distribution for Active Plan Participants:

	<u>under 1</u>	<u>1 to 4</u>	<u>5 to 9</u>	<u>10 to 14</u>	<u>15 to 19</u>	<u>20 to 24</u>	<u>25 to 29</u>	<u>30 to 34</u>	<u>35 to 39</u>	<u>over 40</u>	<u>Total</u>
under 25	-	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-	-
35 to 39	3	4	-	-	-	-	-	-	-	-	7
40 to 44	-	6	-	-	-	-	-	-	-	-	6
45 to 49	-	8	-	-	-	-	-	-	-	-	8
50 to 54	-	13	-	-	-	-	-	-	-	-	13
55 to 59	-	19	-	-	-	-	-	-	-	-	19
60 to 64	-	16	-	-	-	-	-	-	-	-	16
65 to 69	1	15	-	-	-	-	-	-	-	-	16
over 70	2	3	-	-	-	-	-	-	-	-	5
Total	6	84	-	-	-	-	-	-	-	-	90

Service for the active age versus service chart above is based on credited service.

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003



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

A summary of the actuarial methods and assumptions used in the valuation are presented below:

Data Methods

Census data

Was as collected from information presented by the Plan Sponsor and trustee as of January 1, 2025.

Actuarial Methods

Actuarial cost method

The Funding Targets used in this report were developed using the unit credit actuarial cost method as defined by PPA 2006.

Discount rate method

The discount rates used to develop the Funding Target and Funding Target Normal cost in this report are equal to the rates published by the IRS for the lookback period elected by the Plan Sponsor.

Asset valuation method

The market value of assets represents the fair value of assets plus receivable contributions (if any) discounted to the valuation date using the prior year's effective interest rate as defined by PPA 2006.

- The Actuarial Value of Assets is equal to the Market Value of Assets

Demographic Assumptions

Mortality tables

The mortality tables published under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with combined mortality rates for annuitants and non-annuitants.

Retirement rates

The following table shows assumed retirement rates:

<u>Age</u>	<u>Retirement Rates</u>
60-64	50%
65-66	80%
67	100%

Form of Payment

All participants are assumed to receive a lump sum upon commencement.

Termination rates

None assumed.

Disability rates

None assumed.

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003



Schedule SB, Part V – Statement of Actuarial Assumptions/Methods (continued)

Percent of population that is married

80% of males and 80% of females are assumed to be married.

Age of assumed spouse

The female spouse is assumed to be the same age as the male spouse.

Economic Assumptions

Administrative expenses

No administrative expenses are assumed to be paid from the plan's trust.

Discount rate used in Funding Target and Funding Target Normal Cost

The assumed discount rates on benefits paid in the future are based on the 2025 PPA segment rates, reflecting ARPA.

<u>Segment</u>	<u>Rate</u>	<u>Applicable to benefit payments made:</u>
1	5.00%	During first 5 years starting from the valuation date.
2	5.27%	During years 6-20 starting from the valuation date.
3	5.50%	During years 21 and beyond starting from the valuation date.

Interest Crediting Rate

Future interest crediting rates are assumed to be 3.00% each year.

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003



Schedule SB, Part V – Summary of Plan Provisions

A summary of major plan provisions used in this valuation is presented below:

Effective date of plan, plan document & amendments

Effective date of the plan

The plan was established effective January 1, 2021.

Effective date of most recent plan document restatement

Not applicable.

Effective date of most recent plan amendment

Not applicable.

Definitions

Covered Employees

Partner or Executive Staff Member identified in Addendum A to the plan.

Eligibility and Participation

There is no service requirement for eligibility. The minimum age at participation is 21.

Entry Date

January 1 or July 1 first following satisfaction of the Eligibility and Participation requirements.

Year of Service

Since all participants are fully vested, there is no service granted under the plan.

Vesting

A participant is immediately 100% vested in their accrued benefit at all times.

Normal Retirement Date (NRD)

The participant's age 65.

Actuarial Equivalence

Forms of Payment are set equal to the value of the Hypothetical Account Balance using a 5% interest rate and the mortality table in effect under IRC 417(e)(3)(B) on the annuity starting date. There is no preretirement mortality assumed.

Lump Sum Amount

The amount of benefit payable under the lump sum form of payment equals the value of the Hypothetical Account Balance.

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003



Schedule SB, Part V – Summary of Plan Provisions (continued)

Hypothetical Account

Hypothetical Account Balance

Each participant has a Hypothetical Account Balance, the value of which equals the sum of Pension Credits and Interest Credits.

Interest Credits

Credited as of the last day of each Plan Year. The Interest Crediting Rate is based on the Plan's actual rate of return not to exceed effective annual rate of 5%.

Pension Credits

Credits are granted each year on the last day of the Plan Year based on amounts listed in Appendix A of the Plan Document.

Eligibility for Benefits

Normal Retirement

Retirement on Normal Retirement Date.

Termination

Termination with vested benefit but not eligible for Normal Retirement.

Pre-Retirement Death Benefit

The beneficiary may elect to receive the entire benefit based on the value of the Participant's Hypothetical Account Balance.

Payment of Benefits

Normal Form of Payment

The normal form of payment is the Life Annuity option for single participants, and the Qualified Joint and Survivor for married participants.

Optional Forms of Payment

Participants are offered a single lump sum distribution, life annuity, or 50% and 75% joint and survivor annuities.

Maximum on Benefits and Pay

Benefits may not exceed the maximum limitations as defined in the Internal Revenue Code.

Amount of Benefits

Benefit amounts are based on the actuarially equivalent value of the Participant's Hypothetical Account Balance.

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003

charles
SCHWAB

Schedule SB, line 19 – Discounted Employer Contributions

Valuation Date 1/1/2025

Effective Interest Rate 5.23%

Actual Contribution <u>Date</u>	Actual Contribution <u>Amount</u>	Discounted Contribution <u>Amount</u>	Plan Year to Which the Contribution is <u>Applied</u>
2/13/2026	\$2,790,990	\$2,636,395	2025
Total	\$2,790,990	\$2,636,395	

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003

charles
SCHWAB

Schedule SB, line 22 – Description of Weighted Average Retirement Age

(A) <u>Age</u>	(B) <u>Retirement Decrement</u>	(C) <u>Lx</u>	(D) <u>Number Retiring</u>	(E) <u>Weighting (A) times (D)</u>
60	50.0%	10,000	5,000	300,000
61	50.0%	5,000	2,500	152,500
62	50.0%	2,500	1,250	77,500
63	50.0%	1,250	625	39,375
64	50.0%	625	313	20,032
65	80.0%	312	250	16,250
66	80.0%	62	50	3,300
67	100.0%	12	12	804
			10,000	609,761

Weighted Average Retirement Age =	61
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Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003

The logo for Charles Schwab, featuring the word "charles" in a script font above the word "SCHWAB" in a bold, sans-serif font, all within a blue square.

Schedule SB, Part V – Summary of Plan Provisions

A summary of major plan provisions used in this valuation is presented below:

Effective date of plan, plan document & amendments

Effective date of the plan

The plan was established effective January 1, 2021.

Effective date of most recent plan document restatement

Not applicable.

Effective date of most recent plan amendment

Not applicable.

Definitions

Covered Employees

Partner or Executive Staff Member identified in Addendum A to the plan.

Eligibility and Participation

There is no service requirement for eligibility. The minimum age at participation is 21.

Entry Date

January 1 or July 1 first following satisfaction of the Eligibility and Participation requirements.

Year of Service

Since all participants are fully vested, there is no service granted under the plan.

Vesting

A participant is immediately 100% vested in their accrued benefit at all times.

Normal Retirement Date (NRD)

The participant's age 65.

Actuarial Equivalence

Forms of Payment are set equal to the value of the Hypothetical Account Balance using a 5% interest rate and the mortality table in effect under IRC 417(e)(3)(B) on the annuity starting date. There is no preretirement mortality assumed.

Lump Sum Amount

The amount of benefit payable under the lump sum form of payment equals the value of the Hypothetical Account Balance.

Thompson Hine Cash Balance Plan

EIN/ PN 34 - 0575300/ 003

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Schedule SB, Part V – Summary of Plan Provisions (continued)

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Each participant has a Hypothetical Account Balance, the value of which equals the sum of Pension Credits and Interest Credits.

Interest Credits

Credited as of the last day of each Plan Year. The Interest Crediting Rate is based on the Plan's actual rate of return not to exceed effective annual rate of 5%.

Pension Credits

Credits are granted each year on the last day of the Plan Year based on amounts listed in Appendix A of the Plan Document.

Eligibility for Benefits

Normal Retirement

Retirement on Normal Retirement Date.

Termination

Termination with vested benefit but not eligible for Normal Retirement.

Pre-Retirement Death Benefit

The beneficiary may elect to receive the entire benefit based on the value of the Participant's Hypothetical Account Balance.

Payment of Benefits

Normal Form of Payment

The normal form of payment is the Life Annuity option for single participants, and the Qualified Joint and Survivor for married participants.

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