Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] 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:
- [X] 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
MANNINGTON PENSION PLAN AND TRUST

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 09/01/1969

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)
MANNINGTON MILLS, INC.

75 MANNINGTON MILLS RD
SALEM, NJ 08079

2b Employer Identification Number (EIN)
21-0506420

2c Plan Sponsor's telephone number
856-935-3000

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.	10/05/2026	BROOKE BOONE
	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 [X] 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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	1107
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	**6a(1)**	94
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	82
b	Retired or separated participants receiving benefits	**6b**	680
c	Other retired or separated participants entitled to future benefits	**6c**	226
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	988
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	88
f	Total. Add lines **6d** and **6e**.	**6f**	1076
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1A 3H 1I

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2025 Form M-1 annual report. If the plan was not required to file the 2025 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE 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

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
MANNINGTON PENSION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
MANNINGTON MILLS, INC.

D Employer Identification Number (EIN)
21-0506420

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	75108047
b Actuarial value	**2b**	71607767

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	764	66882010	66882010
b For terminated vested participants	249	8148383	8148383
c For active participants	94	5731666	5836636
d Total	1107	80762059	80867029

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**	5.33 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	530000
c Target normal cost	**6c**	530000

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

10/01/2026
Date

JOHN GERICKE
Type or print name of actuary

26-05686
Most recent enrollment number

EMPOWER
Firm name

856-889-5933
Telephone number (including area code)

280 TRUMBULL STREET
HARTFORD, CT 06103
Address of the firm

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

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 7.78 %	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)		1447509
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.05 %		73099
	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		1520608
	d Portion of (c) to be added to prefunding balance		1520608
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	1520608

Part III Funding Percentages

14	Funding target attainment percentage	14	86.66 %
15	Adjusted funding target attainment percentage	15	86.66 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.32 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

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

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

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	5.07 %	5.31 %	5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	530000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	10779870	1088969
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**	1618969

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	1520608	1520608

36 Additional cash requirement (line 34 minus line 35)	**36**	98361
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	98361
40 Unpaid minimum required contributions for all years	**40**	98361

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

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☐ 2021

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2025** **This Form is Open to Public Inspection.**

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
MANNINGTON PENSION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MANNINGTON MILLS, INC.

D Employer Identification Number (EIN)
21-0506420

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	259625	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

THE BANK OF NEW YORK MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 65	NONE	252022	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MMA SECURITIES LLC

22-3570392

(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?
65	NONE	16250	Yes [ ] No [X]	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

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(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: KREISCHER MILLER
b EIN: 23-1980475
c Position: ACCOUNTANT
d Address: 100 WITMER RD, SUITE 350
HORSHAM, PA 19044-2369
e Telephone: 215-441-4600

Explanation: KREISCHER MILLER PARTNERED WITH ASCEND AND KMCO CPAS LLP, AN INDEPENDENTLY LICENSED CPA FIRM, PROVIDES ATTEST SERVICES.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
MANNINGTON PENSION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
MANNINGTON MILLS, INC.

D Employer Identification Number (EIN)
21-0506420

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: BNY MELLON LONG DURATION FUND

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

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)
25-6078093-329	C	9713260

a Name of MTIA, CCT, PSA, or 103-12 IE: BNYM INSIGHT US INV GRADE CORP LONG

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

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)
25-6078093-220	C	9069746

a Name of MTIA, CCT, PSA, or 103-12 IE: BNYM-M DB SL INT CREDIT BIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

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)
25-6078093-060	C	17494353

a Name of MTIA, CCT, PSA, or 103-12 IE: BNYM-M DB SL INT GOVT BIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

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)
25-6078093-061	C	7758972

a Name of MTIA, CCT, PSA, or 103-12 IE: BNYM-M DB SL LT CREDIT BIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

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)
25-6078093-062	C	8436566

a Name of MTIA, CCT, PSA, or 103-12 IE: BNYM-M DB SL LT GOVT BIF

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

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)
25-6078093-063	C	12311998

a Name of MTIA, CCT, PSA, or 103-12 IE: EB TEMP INV FD VAR RT 12/31/49 FEE

b Name of sponsor of entity listed in (a): THE BANK OF NEW YORK MELLON

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)
25-6078093-023	C	7538657

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

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

Part II **Information on Participating Plans (to be completed by DFEs, other than DCGs)**
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

a Plan name

b Name of plan sponsor | **c** EIN-PN

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

2025

This Form is Open to Public Inspection

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
MANNINGTON PENSION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MANNINGTON MILLS, INC.

D Employer Identification Number (EIN)
21-0506420

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)	1955000	98361
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	14164	12051
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)	73185753	72323552
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	75154917	72433964
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	75154917	72433964

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)	98361	
(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)		98361
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(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)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		5111356
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		5209717
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6984612	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		6984612
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)		
(6) Bank or trust company trustee/custodial fees	2i(6)	252022	
(7) Actuarial fees	2i(7)	259625	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	434411	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		946058
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		7930670
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-2720953
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) [X] 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) [X] 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: KMCO CPAS LLP **(2)** EIN: 42-1963336

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.)	**4a**		X	
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.)	**4b**		X	
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.)	**4c**		X	
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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
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?	**4g**		X	
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?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
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.)	**4j**		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 587859.

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

For calendar plan year 2025 or fiscal plan year beginning 01/01/2025 and ending 12/31/2025

A Name of plan
MANNINGTON PENSION PLAN AND TRUST

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
MANNINGTON MILLS, INC.

D Employer Identification Number (EIN)
21-0506420

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): 25-6078093

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year **3** 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **No**

Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

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

High-Yield Debt: 90.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 10.0 % Other: 0.0 %

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

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

The Mannington Pension Plan

Financial Statements

December 31, 2025 and 2024



The Mannington Pension Plan
December 31, 2025 and 2024

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Kreischer Miller

Independent Auditors' Report

The Retirement Funds Investment Committee
The Mannington Pension Plan
Salem, New Jersey

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

We have performed audits of the financial statements of The Mannington Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets in liquidation available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets in liquidation 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 December 31, 2025 and 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the 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.

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- 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 the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter - Terminating Plan and Liquidation Basis of Accounting

As further discussed in Note 1 to the financial statements, the Board of Directors of Mannington Mills, Inc., the Plan's sponsor, decided effective May 27, 2025 to terminate the Plan as of July 31, 2025, and management determined liquidation is imminent. As a result, the Plan changed its basis of accounting from the going-concern basis of accounting used in presenting the 2024 financial statements to the liquidation basis of accounting used in presenting the 2025 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, 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 Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental 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.

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, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

- the information in the supplemental 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).

KMCO CPAs LLP

Horsham, Pennsylvania
September 17, 2026

The Mannington Pension Plan

Statements of Net Assets in Liquidation Available for Benefits
December 31, 2025 and 2024

	2025 (in Liquidation)	2024 (Ongoing)
Assets:		
Investments, at fair value	$ 72,323,552	$ 73,185,753
Receivables:		
Employer contributions	98,361	1,955,000
Accrued interest and dividends	12,051	14,164
Net assets in liquidation available for benefits	$ 72,433,964	$ 75,154,917

See accompanying notes to financial statements.

The Mannington Pension Plan

Statements of Changes in Net Assets in Liquidation Available for Benefits
Years Ended December 31, 2025 and 2024

	2025 (in Liquidation)	2024 (Ongoing)
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	$ 5,078,789	$ 5,479,825
Interest	32,567	37,328
Dividends	-	310,327
Employer contributions	98,361	3,155,000
Total additions	5,209,717	8,982,480
Deductions from net assets attributed to:		
Benefits paid to participants	6,984,612	6,811,831
Administrative expenses	946,058	1,037,169
Total deductions	7,930,670	7,849,000
Net increase (decrease)	(2,720,953)	1,133,480
Net assets in liquidation available for benefits:		
Beginning of year	75,154,917	74,021,437
End of year	$ 72,433,964	$ 75,154,917

See accompanying notes to financial statements.

(1) Description of Plan

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

General

The Plan is a noncontributory defined benefit plan. Mannington Mills, Inc. (the Company) contributes amounts as necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to participants. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan is administered by the Company's Retirement Funds Investment Committee (Committee). The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company's Board of Directors.

Plan Termination

Effective May 27, 2025, the Board of Directors of the Company voted to terminate the Plan as of July 31, 2025 (the Plan Termination Date). As of December 31, 2025, the Plan assets have not been distributed to the participants. The Plan intends to make distributions to participants as soon as administratively feasible.

Funding Policy

The Company's funding policy is for the Company to contribute an amount that will meet or exceed the annual ERISA minimum funding requirement. No employee contributions are permitted. Contributions from the Company are accrued based upon amounts recommended by the actuary to be sufficient to fund the benefits provided by the Plan. The Company's contributions met the minimum funding requirements of ERISA for the years ended December 31, 2025 and 2024.

Continued…

(1) Description of Plan, Continued

Benefit Payments

On December 11, 2006, the Company executed an amendment, effective January 1, 2007, such that no participants accrue benefits under the Plan after December 31, 2006, unless such participant is a member of the legacy group or the salaried transition group. All active associates are categorized into four groups: legacy, transition, new hires, and others, with specific benefits provided to each group based upon their age and length of service as of December 31, 2006. For the legacy group, there is no change in the retirement benefits offered by the Company due to their age, length of service, or close proximity to retirement. For the salaried transition group, future benefit accrual has been limited based on a number of factors described in the plan document. For all other groups, the retirement benefits provided under the Plan were frozen as of December 31, 2006. On November 11, 2011, the Company executed an amendment which froze retirement benefits for the participants in the salaried transition group and the highly compensated employees in the legacy group as of December 31, 2011.

On December 14, 2012, the Company executed a third amendment which froze retirement benefits as of December 31, 2011 for employees in the legacy group who become highly compensated employees on or after January 1, 2012.

The net assets of the Plan will be allocated as prescribed by the terms and the provisions of the Plan in accordance with ERISA and its regulations. Prior to the above amendments, participants with 5 or more years of service were entitled to annual pension benefits beginning at normal retirement age 65 equal to the greater of Benefit A or Benefit B as follows:

- Benefit A is the sum of A(1) and A(2), as follows: A(1) equals 0.9% of final average compensation up to covered compensation plus 1.4% of final average compensation in excess of covered compensation times years of credited service, up to 30 years. A(2) equals 0.5% of final average compensation times years of credited service in excess of 30 years. Covered compensation is the basis used by the Social Security Administration to calculate Social Security benefits.
- Benefit B is the sum of B(1) and B(2), as follows: B(1) is the accrued benefit as of December 31, 1988. B(2) equals the formula in Benefit A, but applied only to credited service after December 31, 1988, and with a 30-year service factor in that formula reduced by service prior to January 1, 1989.

Benefits payable by the Plan are reduced by the actuarial equivalent of a participant's balance in the Mannington Mills, Inc. Profit Sharing Retirement Plan and Trust.

The Plan also provides for early retirement and death and disability benefits.

Continued…

(1) Description of Plan, Continued

Benefit Payments, Continued

The yield (interest, dividends, and net appreciation or depreciation) on investments of the Plan reduces future contributions to the Plan that would otherwise be required to provide for the defined level of benefits under the Plan.

Upon the Plan Termination Date, participants were provided the option to elect either a lump sum distribution or to have their balance rolled into an IRA account in their name. As of December 31, 2025, the Plan had remaining net assets in liquidation that will be distributed in 2026. In July 2026, the Plan purchased an annuity contract from United of Omaha Life Insurance Company for $64,403,375 to provide for future benefits of participants electing the annuity option. The Plan intends to make the final distributions during 2026.

(2) Summary of Significant Accounting Policies

Basis of Accounting

The accompanying 2025 financial statements are prepared on the liquidation basis of accounting. The accompanying 2024 financial statements are prepared on the ongoing basis of accounting.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, 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, and changes therein. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

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 Committee determines the Plan's valuation policies utilizing information provided by its investment advisors and plan trustee. See Note 5 for a discussion of fair value measurements.

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

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Continued…

(2) Summary of Significant Accounting Policies, Continued

Expenses

Administrative expenses paid by the Plan amounted to $946,058 and $1,037,169 for the years ended December 31, 2025 and 2024, respectively, which include fees paid to service providers as well as the Pension Benefit Guaranty Corporation (PBGC) expenses and are recorded as deductions in the accompanying statements of changes in net assets in liquidation available for benefits. In addition, certain investment related expenses are included in net appreciation in fair value of investments presented in the accompanying statements of changes in net assets in liquidation available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through September 17, 2026, the date the financial statements were available to be issued.

(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 based on employees' years of service. The accumulated plan benefits for active employees are calculated based on the formula discussed in Note 1. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated 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.

Continued…

(3) Actuarial Present Value of Accumulated Plan Benefits, Continued

The significant actuarial assumptions used in the valuations were as follows as of January 1:

Assumptions	2025	2024
Mortality	Pri-2012 Total Dataset with Scale MC-2021	Pri-2012 Total Dataset with Scale MC-2021
Interest	5.2% per year, compounded annually	6.2% per year, compounded annually
Retirement age	65 years old	65 years old

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2025 and 2024. Had the valuations been performed as of December 31, 2024, there would be no material differences. Had the January 1, 2025 valuation been performed as of December 31, 2025, the Plan Termination would have been considered and different actuarial assumptions would have been used to determine the actuarial present value of benefits as of December 31, 2025. The impact of the Plan Termination would have resulted in an increase of the actuarial present value of accumulated benefits by $6,670,406.

The actuarial present value of accumulated plan benefits is as follows at January 1:

	2025 (in Liquidation)	2024 (Ongoing)
Vested benefits:		
Participants currently receiving payments	$ 68,269,769	$ 61,569,041
Other participants	14,449,232	15,869,934
	82,719,001	77,438,975
Nonvested benefits	124,098	147,339
Total actuarial present value of accumulated plan benefits	$ 82,843,099	$ 77,586,314

Continued…

(3) Actuarial Present Value of Accumulated Plan Benefits, Continued

The change in the actuarial present value of accumulated plan benefits is as follows for the years ended January 1:

	2025 (in Liquidation)	2024 (Ongoing)
Actuarial present value of accumulated plan benefits at beginning of year	$77,586,314	$78,940,910
Increase (decrease) attributable to:		
Benefits accumulated and actuarial loss	822,238	516,760
Interest due to decrease in the discount period	4,602,360	4,693,875
Assumption changes	6,644,018	-
Benefits paid	(6,811,831)	(6,565,231)
Net increase (decrease)	5,256,785	(1,354,596)
Actuarial present value of accumulated plan benefits at end of year	$82,843,099	$77,586,314

(4) Investments Certified by the Trustee

Certain information related to investments at December 31, 2025 and 2024 disclosed in the accompanying financial statements and ERISA-required supplemental schedule, and net appreciation in fair value of investments, interest and dividends for the years ended December 31, 2025 and 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by The Bank of New York Mellon/BNY Mellon (BNY), the trustee of the Plan (a qualified institution).

(5) Fair Value Measurements

Financial Accounting Standards Board (FASB) *Accounting Standards Codification* (ASC) 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 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.

Level 2: Inputs to the valuation methodology include

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- 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 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2025 and 2024.

Common collective trusts: Valued at the net asset value (NAV) of units held. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Continued…

(5) Fair Value Measurements, Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

	Assets at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ -	$ -	$ -	$ -
Investments measured at NAV as a practical expedient				72,323,552
Investments, at fair value				$ 72,323,552

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Registered investment companies	$ -	$ -	$ -	$ -
Investments measured at NAV as a practical expedient				73,185,753
Investments, at fair value				$ 73,185,753

Certain investments that are measured at NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line item presented in the statements of net assets available for benefits.

There were no significant transfers among investment levels during the years ended December 31, 2025 and 2024.

The following table summarizes investments measured at fair value based on the NAV per share as a practical expedient as of December 31:

Investment	2025	2024	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common collective trusts	$ 72,323,552	$ 73,185,753	Not applicable	Daily	Daily

(6) Risks and Uncertainties

The Plan invests in various investment securities, including nonmarketable securities of the Company. 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 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.

(7) Tax Status

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated July 11, 2017, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Subsequent to the issuance of the determination letter, the Plan has been amended. The plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

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

(8) Related Party Transactions and Party-In-Interest Transactions

Certain plan investments represent common collective trusts managed by BNY. BNY is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

SUPPLEMENTAL SCHEDULE

The Mannington Pension Plan

EIN: 21-0506420
Plan: 001

Supplemental Schedule
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	Common collective trusts:			
*	BNY Mellon	EB Temporary Investment Fund	$ 7,538,657	$ 7,538,657
*	BNY Mellon	BNY Mellon Insight US Invest Grade Long Duration Fund	8,789,875	9,069,746
*	BNY Mellon	BNY Mellon DB SL Int Credit Bond Index Fund	16,364,542	17,494,353
*	BNY Mellon	BNY Mellon DB SL Interest Government Bond Index Fund	7,339,564	7,758,972
*	BNY Mellon	BNY Mellon DB SL Long Term Credit Bond Index Fund	7,487,366	8,436,566
*	BNY Mellon	BNY Mellon DB SL Long Term Government Bond Index Fund	12,338,869	12,311,998
*	BNY Mellon	BNY Mellon Long Duration Fund	8,791,398	9,713,260
	Total common collective trusts		$ 68,650,271	$ 72,323,552

* Party-in-interest

Distribution of active participants by age and service

Number of active participants as of January 1, 2025 – distribution by age and service

Active participant counts are shown below.

	Years of credited service										
Attained age	**Under 1**	**1–4**	**5–9**	**10–14**	**15–19**	**20–24**	**25–29**	**30–34**	**35–39**	**40+**	**Total**
Under 25											
25–29											
30–34											
35–39											
40–44						1					1
45–49						3	3				6
50–54					1	4	11	3			19
55–59						8	7	13	4	1	33
60–64					1	6	8	2	4	4	25
65–69						1	1	4	1	2	9
70+										1	1
Total					2	23	30	22	9	8	94

Actuarial methods

Under the actuarial methods described below, if all current assumptions remain constant and are realized, funding at least the minimum required contribution each year will eventually accumulate sufficient plan assets to cover the funding target. Future widening of the interest rate stabilization corridor may extend the time period for the plan to become fully funded.

Cost method

Costs have been computed in accordance with the unit credit actuarial cost method and reflect the actuarial assumptions described under "Actuarial assumptions" of this report as provided under the applicable regulations of the Pension Protection Act of 2006.

Accrued vs. vested benefits

Accrued benefits are the benefits accumulated according to the service, compensation, and benefits outlined in the plan provisions. Vested benefits are the same except that they exclude the following, if applicable:

- Benefits for non-vested participants
- Death benefits over the value of the plan's qualified pre-retirement survivor annuity (QPSA)
- Disability benefits over the value of the standard termination or retirement benefits for participants who are not disabled as of the measurement date
- Benefits over the value of the standard termination benefits for participants who have not attained eligibility for early retirement and supplemental benefits as of the measurement date

Target normal cost

The target normal cost is the present value of benefits expected to accrue during the plan year plus an estimate of the expenses to be paid from plan assets during the plan year.

Funding target and funding shortfall

The funding target is the present value of benefits accrued as of the beginning of the plan year and the funding shortfall is the excess of the funding target over the actuarial value of assets (reduced by the credit balance). The initial funding shortfall is amortized over 15 years.

In subsequent years, the funding shortfall less the present value of prior year amortization installments is amortized over 15 years, and added to any prior year amortization installments.

Segment rates are adjusted as necessary to fall within the specified corridor of the corresponding 25-year average of segment rates for the period ending September 30 of the calendar year preceding the first day of the plan year. The specified corridor is listed on the following page:

Plan year	Corridor
Through 2030	95% - 105%
2031	90% - 110%
2032	85% - 115%
2033	80% - 120%
2034	75% - 125%
2035 and later	70% - 130%

In the event the 25-year average of either the first, second, or third segment rate falls below 5%, the 25-year average of such rate will be deemed to be 5%.

The adjustments to fall within the specified corridor of the 25-year average of segment rates apply for determining the minimum required contribution and related funded percentages. They do not apply for determining the maximum tax deductible contribution or certain other situations.

Sponsor elections

Discount rate: Segment rates, with a 4-month lookback

Mortality table: Prescribed IRS static mortality table – separate

At-risk determination

The at-risk funding target is determined by assuming that participants eligible to retire in the current plan year and next 10 plan years retire at the earliest possible date, but not before the end of the plan year. All participants are assumed to elect the optional form resulting in the highest possible present value.

A load is added to the at-risk funding target and at-risk target normal cost when a plan is at-risk in at least two years during the preceding four years. The load increases the at-risk funding target by 4% of the not at-risk funding target plus $700 per participant, and increases the at-risk target normal cost by 4% of the not at-risk target normal cost.

The funding target and target normal cost are calculated by multiplying the not at-risk values by 100% minus the phase-in percentage, plus the at-risk values multiplied by the phase-in percentage.

Credit balance

The credit balance consists of the carryover balance from excess contributions prior to the Pension Protection Act (PPA) of 2006, plus the prefunding balance from elected excess contributions after the PPA. Balances accumulate with interest and are reduced for amounts applied towards the minimum required contribution, voluntary waivers by the plan sponsor, and compelled waivers to avoid benefit restrictions. The actuarial value of assets is reduced by the credit balance to determine certain funded percentages and to determine the funding shortfall.

Asset valuation method

The actuarial value of assets is determined using an annual average of the adjusted fair market value of assets with the earliest determination 24 months prior to the valuation date. The fair market value of assets in prior years is adjusted for contributions, benefit payments, expenses and expected earnings (not to exceed the third segment rate).

This is equivalent to the fair market value of assets, plus two-thirds of the (gain)/loss from the prior year, plus one-third of the (gain)/loss from the second preceding year. The (gain)/loss in each year is the difference between the expected and actual returns on the fair market value of assets.

The actuarial value of assets is adjusted to be no less than 90% or no more than 110% of the fair market value of assets, as required by IRC Section 430(g)(3)(B)(iii).

Since the expected earnings assumption cannot exceed the third segment rate, over time, the method may produce an actuarial value of assets slightly below the fair market value of assets.

The actuarial value of assets for determining the maximum tax deductible contribution reflects interest rate stabilization rates for discounting contributions and limiting expected earnings.

Actuarial assumptions

Funding Assumptions:

The discount rate and mortality assumptions are prescribed assumptions set by law. All other assumptions are non-prescribed assumptions set by the actuary which reflect estimates of future experience, are appropriate for the purpose of the measurement, consider relevant plan characteristics, and contain no significant bias unless otherwise noted. Relevant historical information, such as credible plan experience and experience from representative populations, was considered in the selection of the non-prescribed assumptions with a significant effect on the measurement. Factors that may affect future experience and the views of experts were also considered.

ASC 960 Assumptions:

All assumptions align with the Funding Assumptions except for the mortality assumption and the discount rate.

The mortality assumption reflects experience from representative populations, based on the Pri-2012 Private Retirement Plans Mortality Table Report issued by the Society of Actuaries (SOA) in October 2019 and the Mortality Improvement Scale MP-2021 Report issued by the SOA in October 2021.

The discount rate is equal to the long-term return on assets as of the valuation date.

Below are the actuarial assumptions as of January 1, 2025:

Discount Rate:	**With Interest Rate Stabilization**	**Without Interest Rate Stabilization**	**ASC 960**
Effective Rate	5.33%	5.31%	5.20%
First Segment – First 5 Years	5.07%	5.07%	N/A
Second Segment – Next 15 Years	5.31%	5.33%	N/A
Third Segment – After 20 Years	5.50%	5.36%	N/A

Investment Return:	5.20% per annum, compounded annually.
Mortality:	*Funding:* The IRS 2024 Generational Mortality *Accounting - ASC 960:* Pri-2012 Total Dataset with Scale MP-2021

Retirement: 100% at age 65.

Termination: Termination is assumed to vary based upon age. Termination probabilities at sample ages are:

Age	Probability
20	5.4384%
25	5.2917%
30	5.0672%
35	4.6984%
40	3.5035%
45	1.7686%
50	0.4048%
55	0.0000%

Disability: Disability is assumed to vary based upon age. Disability probabilities at sample ages are:

Age	Probability
20	0.077%
25	0.077%
30	0.091%
35	0.116%
40	0.203%
45	0.358%
50	0.617%
55	1.075%
60	1.397%
65	2.682%

Salary Increases: N/A

Optional Form of Payment Election Percentage: 100% of participants are assumed to elect Single Life Annuity.

Estimated Expenses:	$530,000
Surviving Spouse's Benefit:	It is assumed that husbands are 4 years older than wives and that 85% of Participants who are or will become eligible for coverage under the Surviving Spouse's Benefit will be survived by an eligible spouse.

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

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
Mannington Pension Plan and Trust

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
0

D Employer Identification Number (EIN)
21-0506420

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	75,108,047
b Actuarial value	**2b**	71,607,767

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	764	66,882,010	66,882,010
b For terminated vested participants	249	8,148,383	8,148,383
c For active participants	94	5,731,666	5,836,636
d Total	1,107	80,762,059	80,867,029

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**	5.33%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	530,000
c Target normal cost	**6c**	530,000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE John Gericke JJG — Signature of actuary

10/01/2026 — Date

JOHN GERICKE — Type or print name of actuary

2605686 — Most recent enrollment number

Empower — Firm name

856-889-5933 — Telephone number (including area code)

280 Trumbull Street
Hartford CT 06103 — Address of the firm

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

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 7.78%	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)		1,447,509
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 5.05%		73,099
	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		1,520,608
	d Portion of (c) to be added to prefunding balance		1,520,608
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	1,520,608

Part III Funding Percentages

14	Funding target attainment percentage	14	86.66%
15	Adjusted funding target attainment percentage	15	86.66%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.32%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

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

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

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:

	1st segment:	2nd segment:	3rd segment:	
a Segment rates:	5.07 %	5.31 %	5.50%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ☐ Yes ☒ No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ☒ Yes ☐ No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ☒ Yes ☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	**28**	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	**29**	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	**30**	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	530,000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	10,779,870	1,088,969
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**	1,618,969

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	1,520,608	1,520,608

36 Additional cash requirement (line 34 minus line 35)	**36**	98,361
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	98,361
40 Unpaid minimum required contributions for all years	**40**	98,361

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

Actuarial methods

Under the actuarial methods described below, if all current assumptions remain constant and are realized, funding at least the minimum required contribution each year will eventually accumulate sufficient plan assets to cover the funding target. Future widening of the interest rate stabilization corridor may extend the time period for the plan to become fully funded.

Cost method

Costs have been computed in accordance with the unit credit actuarial cost method and reflect the actuarial assumptions described under "Actuarial assumptions" of this report as provided under the applicable regulations of the Pension Protection Act of 2006.

Accrued vs. vested benefits

Accrued benefits are the benefits accumulated according to the service, compensation, and benefits outlined in the plan provisions. Vested benefits are the same except that they exclude the following, if applicable:

- Benefits for non-vested participants
- Death benefits over the value of the plan's qualified pre-retirement survivor annuity (QPSA)
- Disability benefits over the value of the standard termination or retirement benefits for participants who are not disabled as of the measurement date
- Benefits over the value of the standard termination benefits for participants who have not attained eligibility for early retirement and supplemental benefits as of the measurement date

Target normal cost

The target normal cost is the present value of benefits expected to accrue during the plan year plus an estimate of the expenses to be paid from plan assets during the plan year.

Funding target and funding shortfall

The funding target is the present value of benefits accrued as of the beginning of the plan year and the funding shortfall is the excess of the funding target over the actuarial value of assets (reduced by the credit balance). The initial funding shortfall is amortized over 15 years.

In subsequent years, the funding shortfall less the present value of prior year amortization installments is amortized over 15 years, and added to any prior year amortization installments.

Segment rates are adjusted as necessary to fall within the specified corridor of the corresponding 25-year average of segment rates for the period ending September 30 of the calendar year preceding the first day of the plan year. The specified corridor is listed on the following page:

Plan year	Corridor
Through 2030	95% - 105%
2031	90% - 110%
2032	85% - 115%
2033	80% - 120%
2034	75% - 125%
2035 and later	70% - 130%

In the event the 25-year average of either the first, second, or third segment rate falls below 5%, the 25-year average of such rate will be deemed to be 5%.

The adjustments to fall within the specified corridor of the 25-year average of segment rates apply for determining the minimum required contribution and related funded percentages. They do not apply for determining the maximum tax deductible contribution or certain other situations.

Sponsor elections

Discount rate: Segment rates, with a 4-month lookback

Mortality table: Prescribed IRS static mortality table – separate

At-risk determination

The at-risk funding target is determined by assuming that participants eligible to retire in the current plan year and next 10 plan years retire at the earliest possible date, but not before the end of the plan year. All participants are assumed to elect the optional form resulting in the highest possible present value.

A load is added to the at-risk funding target and at-risk target normal cost when a plan is at-risk in at least two years during the preceding four years. The load increases the at-risk funding target by 4% of the not at-risk funding target plus $700 per participant, and increases the at-risk target normal cost by 4% of the not at-risk target normal cost.

The funding target and target normal cost are calculated by multiplying the not at-risk values by 100% minus the phase-in percentage, plus the at-risk values multiplied by the phase-in percentage.

Credit balance

The credit balance consists of the carryover balance from excess contributions prior to the Pension Protection Act (PPA) of 2006, plus the prefunding balance from elected excess contributions after the PPA. Balances accumulate with interest and are reduced for amounts applied towards the minimum required contribution, voluntary waivers by the plan sponsor, and compelled waivers to avoid benefit restrictions. The actuarial value of assets is reduced by the credit balance to determine certain funded percentages and to determine the funding shortfall.

Asset valuation method

The actuarial value of assets is determined using an annual average of the adjusted fair market value of assets with the earliest determination 24 months prior to the valuation date. The fair market value of assets in prior years is adjusted for contributions, benefit payments, expenses and expected earnings (not to exceed the third segment rate).

This is equivalent to the fair market value of assets, plus two-thirds of the (gain)/loss from the prior year, plus one-third of the (gain)/loss from the second preceding year. The (gain)/loss in each year is the difference between the expected and actual returns on the fair market value of assets.

The actuarial value of assets is adjusted to be no less than 90% or no more than 110% of the fair market value of assets, as required by IRC Section 430(g)(3)(B)(iii).

Since the expected earnings assumption cannot exceed the third segment rate, over time, the method may produce an actuarial value of assets slightly below the fair market value of assets.

The actuarial value of assets for determining the maximum tax deductible contribution reflects interest rate stabilization rates for discounting contributions and limiting expected earnings.

Actuarial assumptions

Funding Assumptions:

The discount rate and mortality assumptions are prescribed assumptions set by law. All other assumptions are non-prescribed assumptions set by the actuary which reflect estimates of future experience, are appropriate for the purpose of the measurement, consider relevant plan characteristics, and contain no significant bias unless otherwise noted. Relevant historical information, such as credible plan experience and experience from representative populations, was considered in the selection of the non-prescribed assumptions with a significant effect on the measurement. Factors that may affect future experience and the views of experts were also considered.

ASC 960 Assumptions:

All assumptions align with the Funding Assumptions except for the mortality assumption and the discount rate.

The mortality assumption reflects experience from representative populations, based on the Pri-2012 Private Retirement Plans Mortality Table Report issued by the Society of Actuaries (SOA) in October 2019 and the Mortality Improvement Scale MP-2021 Report issued by the SOA in October 2021.

The discount rate is equal to the long-term return on assets as of the valuation date.

Below are the actuarial assumptions as of January 1, 2025:

Discount Rate:	**With Interest Rate Stabilization**	**Without Interest Rate Stabilization**	**ASC 960**
Effective Rate	5.33%	5.31%	5.20%
First Segment – First 5 Years	5.07%	5.07%	N/A
Second Segment – Next 15 Years	5.31%	5.33%	N/A
Third Segment – After 20 Years	5.50%	5.36%	N/A

Investment Return:	5.20% per annum, compounded annually.
Mortality:	*Funding:* The IRS 2024 Generational Mortality *Accounting - ASC 960:* Pri-2012 Total Dataset with Scale MP-2021

Retirement:

100% at age 65.

Termination:

Termination is assumed to vary based upon age. Termination probabilities at sample ages are:

Age	Probability
20	5.4384%
25	5.2917%
30	5.0672%
35	4.6984%
40	3.5035%
45	1.7686%
50	0.4048%
55	0.0000%

Disability:

Disability is assumed to vary based upon age. Disability probabilities at sample ages are:

Age	Probability
20	0.077%
25	0.077%
30	0.091%
35	0.116%
40	0.203%
45	0.358%
50	0.617%
55	1.075%
60	1.397%
65	2.682%

Salary Increases:

N/A

Optional Form of Payment Election Percentage:

100% of participants are assumed to elect Single Life Annuity.

Estimated Expenses:	$530,000
Surviving Spouse's Benefit:	It is assumed that husbands are 4 years older than wives and that 85% of Participants who are or will become eligible for coverage under the Surviving Spouse's Benefit will be survived by an eligible spouse.

Plan provisions

Effective Date	Original effective date is September 1, 1969. The plan was most recently restated effective January 1, 2010.
Date of Participation	For a Salaried employee of the employer, the January 1 or July 1 next following one year of service. Effective December 31, 2006, the plan was frozen to new participants.
Compensation	Actual remuneration paid to the participant including salary reductions as described under the IRS code but excluding direct reimbursement for moving or other expenses.
Average Compensation	For those participants who had attained age 55 with 10 years of service at December 31, 2006, the average of the highest consecutive 36 months in the last 120 months of covered employment, unless they are Highly Compensated Employees as of December 31, 2011, in which case, the average of the highest consecutive 36 months in the last 120 months ending December 31, 2011. For all other participants, the average of the highest consecutive 36 months in the last 120 months ending at the earlier of termination or December 31, 2006.
Covered Compensation	The average of the Taxable Wage Bases in effect for each calendar year during the 35 year period ending with the last day of the calendar year in which the Participant attains Social Security Retirement Age.
Normal Retirement	
Normal Retirement Date	The date on which a participant attains age 65.
Monthly Benefit	1. For those participants who had attained age 55 with 10 years of service at December 31, 2006, the greater of (a) and (b), minus (c), minus (d):

(a) 0.9% of Average Compensation up to Covered Compensation plus 1.4% of Average Compensation in excess of Covered Compensation multiplied by credited service up to a maximum of 30 years, plus 0.5% of Average Compensation times credited service in excess of 30 years.
(b) The benefit accrued at December 31, 1988 under the prior plan formula, plus the benefit determined under (a) above based on service from January 1, 1989 forward.
(c) The actuarial equivalent of the Profit Sharing Balance.
(d) The benefit payable from any Hourly Plan which is based on credited service counted under both plans.

2. For those participants not in (1), but for whom the sum of age and service at December 31, 2006 was 65 or greater, the benefit accrued under (1) through December 31, 2006, plus 0.5% of Average Compensation at December 31, 2006 multiplied by Credited service from January 1, 2007 to the earlier of December 31, 2011 or date of termination.

3. For those participants not in (1) or (2), the benefit under (1) accrued through December 31, 2006.

Postponed Retirement

Eligibility

Participant continues in the employ of the employer after attaining eligibility for normal retirement.

Monthly Benefit

The greater of:

1. The benefit determined at actual date of termination.

2. The actuarial equivalent of the benefit determined at normal retirement date.

Early Retirement

Eligibility

Attained age 55 and completion of 10 years of service but before attaining eligibility for normal retirement.

Monthly Benefit	The normal retirement benefit as of the date of termination of employment, reduced 1/300th for each month by which benefit commencement precedes age 65.

Disability Retirement

Eligibility	Completion of 10 years of service but before attaining eligibility for normal retirement. Totally and permanently disabled as determined by the Social Security Administration.
Monthly Benefit	Accrued benefit, payable immediately, without reduction for early commencement.

Deferred Vested Retirement

Eligibility	Completion of five years of service before attaining eligibility for early or normal retirement.
Monthly Benefit	The amount determined based on early retirement provisions.
Commencement	For employees with at least 10 years of service: between age 55 and eligibility for normal retirement. For employees with less than 10 years of service: at eligibility for normal retirement.

Pre-retirement Death Benefit

Eligibility	Vested but not yet receiving any benefits under the plan. Payable to surviving spouses of married participants.
Monthly Benefit	The survivor annuity that would have been payable if the employee had terminated employment on the date of death (if not already terminated), survived to earliest retirement age, and then begun to receive a 100% Joint & Survivor annuity.
Commencement	First of the month following the later of the date of death or the date the employee would have attained earliest retirement age.

Automatic Form of Annuity	For unmarried employees: Single Life Annuity. For married employees: the actuarial equivalent 50% Joint and Surviving Spouse Annuity.
Optional Forms	For married participants: Single Life Annuity, Joint and 66 2/3%, 75%, or 100% Surviving Spouse Annuity, Life Annuity with Five or Ten Years Certain. For unmarried participants: Life Annuity with Five or Ten Years Certain.
Service	Elapsed time from date of hire to date of termination.
Credited Service	1. For those participants who had attained age 55 with ten years of service at December 31, 2006: Elapsed time from date of hire to date of termination. 2. For those participants not meeting (1) but for whom the sum of age and service on December 31, 2006 was at least 65, elapsed time from date of hire to the earlier of date of termination or December 31, 2011. 3. For those participants not meeting (1) or (2), elapsed time from date of hire to the earlier of date of termination or December 31, 2006. 4. For those participants who met (1) and were considered Highly Compensated Employees at December 31, 2011, elapsed time from date of hire to December 31, 2011.
Plan Year	Each January 1 through December 31.

Changes since last year's valuation

Changes in pension plan provisions

No changes in the pension plan provisions were recognized with this actuarial valuation.

Legislated changes

There were no legislative changes recognized with this actuarial valuation.

Changes in actuarial assumptions

The following changes in prescribed minimum funding actuarial assumptions were effective on January 1, 2025:

- The discount rate assumption (segment rates) was updated to 2025 in accordance with requirements of IRC Section 430(h) and IRS regulations.

The following changes in the non-prescribed minimum funding actuarial assumptions were effective on January 1, 2025:

- The expected expense was decreased from $750,000 to $530,000.

There were no other changes in the prescribed or non-prescribed minimum funding actuarial assumptions.

The following change in the ASC 960 accounting assumptions was effective on January 1, 2025:

- The ASC 960 Discount Rate decreased from 6.20% to 5.20%.

Changes in actuarial methods

No changes in actuarial methods were recognized with this actuarial valuation.

Distribution of active participants by age and service

Number of active participants as of January 1, 2025 – distribution by age and service

Active participant counts are shown below.

	Years of credited service										
Attained age	**Under 1**	**1–4**	**5–9**	**10–14**	**15–19**	**20–24**	**25–29**	**30–34**	**35–39**	**40+**	**Total**
Under 25											
25–29											
30–34											
35–39											
40–44						1					1
45–49						3	3				6
50–54					1	4	11	3			19
55–59						8	7	13	4	1	33
60–64					1	6	8	2	4	4	25
65–69						1	1	4	1	2	9
70+										1	1
Total					2	23	30	22	9	8	94

Shortfall amortization

The prior year amortization values and the development of the amortization for the current plan year are shown below.

Prior year amortization amounts

Plan year	Installment	Years remaining	Present value
2024	($218,603)	14	($2,238,563)
2023	1,010,252	13	9,829,683
Total	$791,649		$7,591,120

Current year amortization

1.	Exemption from current year amortization	No
2.	Funding shortfall to be amortized	$10,779,870
3.	Present value of prior year amortization installments	7,591,120
4.	Current year amortization base [2 – 3]	3,188,750
5.	Current year amortization installment	$297,320

Net shortfall amortization installment

6.	Current year amortization installment	$297,320
7.	Sum of prior year amortization installments	$791,649
8.	Net shortfall amortization installment [6 + 7, not less than $0]	$1,088,969

Mannington Pension Plan and Trust

EIN / PN 21-0506420/001

Form 5500 2025 Schedule SB, Line 26b - Schedule of Projection of Expected Benefit Payments

Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2025	122,934	84,736	6,707,393	6,915,062
2026	142,099	151,500	6,536,721	6,830,320
2027	191,249	231,311	6,369,866	6,792,426
2028	211,183	290,047	6,194,448	6,695,678
2029	281,351	348,324	6,010,133	6,639,808
2030	367,751	390,215	5,792,302	6,550,268
2031	372,136	455,340	5,583,236	6,410,713
2032	419,452	531,812	5,359,559	6,310,822
2033	474,588	571,710	5,135,228	6,181,526
2034	484,193	609,336	4,904,052	5,997,580
2035	500,971	650,010	4,582,048	5,733,029
2036	505,889	694,109	4,330,858	5,530,855
2037	506,427	737,564	4,075,361	5,319,351
2038	511,773	768,806	3,816,722	5,097,301
2039	513,377	781,206	3,556,267	4,850,850
2040	511,642	775,407	3,295,487	4,582,536
2041	503,147	764,449	3,036,002	4,303,598
2042	489,422	748,399	2,779,509	4,017,330
2043	476,736	738,068	2,527,745	3,742,549
2044	462,509	721,353	2,282,470	3,466,332
2045	448,592	701,157	2,045,399	3,195,148
2046	430,744	679,149	1,818,201	2,928,094
2047	412,491	652,907	1,602,498	2,667,896
2048	392,696	625,102	1,399,760	2,417,558
2049	372,017	595,865	1,211,267	2,179,149
2050	350,549	565,265	1,038,045	1,953,859
2051	328,414	533,425	880,787	1,742,626
2052	305,763	500,527	739,827	1,546,117
2053	282,765	466,814	615,109	1,364,688
2054	259,620	432,579	506,207	1,198,406
2055	236,557	398,142	412,373	1,047,072
2056	213,818	363,840	332,596	910,255
2057	191,650	330,019	265,656	787,325
2058	170,292	297,020	210,200	677,512
2059	149,974	265,157	164,825	579,956
2060	130,890	234,702	128,136	493,728
2061	113,192	205,894	98,798	417,884
2062	96,987	178,936	75,578	351,501
2063	82,322	153,995	57,374	293,691
2064	69,211	131,200	43,226	243,637
2065	57,628	110,624	32,320	200,572
2066	47,513	92,282	23,978	163,773
2067	38,781	76,142	17,642	132,564
2068	31,326	62,122	12,865	106,314
2069	25,035	50,104	9,292	84,432
2070	19,787	39,940	6,641	66,368
2071	15,460	31,455	4,691	51,607
2072	11,935	24,467	3,272	39,674
2073	9,099	18,790	2,250	30,139
2074	6,845	14,242	1,523	22,611

The Mannington Pension Plan and Trust
EIN / PN: 21-0506420 / 001
Attachment to 2025 Schedule SB (Form 5500)
Line 22 - Description of Weighted Average Retirement Age

All active participants are assumed to retire at age 65.

Mannington Pension Plan and Trust
EIN / PN 21-0506420/001
Form 5500 2025 Schedule SB, Line 26b - Schedule of Projection of Expected Benefit Payments

Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2025	122,934	84,736	6,707,393	6,915,062
2026	142,099	151,500	6,536,721	6,830,320
2027	191,249	231,311	6,369,866	6,792,426
2028	211,183	290,047	6,194,448	6,695,678
2029	281,351	348,324	6,010,133	6,639,808
2030	367,751	390,215	5,792,302	6,550,268
2031	372,136	455,340	5,583,236	6,410,713
2032	419,452	531,812	5,359,559	6,310,822
2033	474,588	571,710	5,135,228	6,181,526
2034	484,193	609,336	4,904,052	5,997,580
2035	500,971	650,010	4,582,048	5,733,029
2036	505,889	694,109	4,330,858	5,530,855
2037	506,427	737,564	4,075,361	5,319,351
2038	511,773	768,806	3,816,722	5,097,301
2039	513,377	781,206	3,556,267	4,850,850
2040	511,642	775,407	3,295,487	4,582,536
2041	503,147	764,449	3,036,002	4,303,598
2042	489,422	748,399	2,779,509	4,017,330
2043	476,736	738,068	2,527,745	3,742,549
2044	462,509	721,353	2,282,470	3,466,332
2045	448,592	701,157	2,045,399	3,195,148
2046	430,744	679,149	1,818,201	2,928,094
2047	412,491	652,907	1,602,498	2,667,896
2048	392,696	625,102	1,399,760	2,417,558
2049	372,017	595,865	1,211,267	2,179,149
2050	350,549	565,265	1,038,045	1,953,859
2051	328,414	533,425	880,787	1,742,626
2052	305,763	500,527	739,827	1,546,117
2053	282,765	466,814	615,109	1,364,688
2054	259,620	432,579	506,207	1,198,406
2055	236,557	398,142	412,373	1,047,072
2056	213,818	363,840	332,596	910,255
2057	191,650	330,019	265,656	787,325
2058	170,292	297,020	210,200	677,512
2059	149,974	265,157	164,825	579,956
2060	130,890	234,702	128,136	493,728
2061	113,192	205,894	98,798	417,884
2062	96,987	178,936	75,578	351,501
2063	82,322	153,995	57,374	293,691
2064	69,211	131,200	43,226	243,637
2065	57,628	110,624	32,320	200,572
2066	47,513	92,282	23,978	163,773
2067	38,781	76,142	17,642	132,564
2068	31,326	62,122	12,865	106,314
2069	25,035	50,104	9,292	84,432
2070	19,787	39,940	6,641	66,368
2071	15,460	31,455	4,691	51,607
2072	11,935	24,467	3,272	39,674
2073	9,099	18,790	2,250	30,139
2074	6,845	14,242	1,523	22,611

The Mannington Pension Plan and Trust
EIN / PN: 21-0506420 / 001
Attachment to 2025 Schedule SB (Form 5500)
Line 22 - Description of Weighted Average Retirement Age

All active participants are assumed to retire at age 65.

Plan provisions

Effective Date	Original effective date is September 1, 1969. The plan was most recently restated effective January 1, 2010.
Date of Participation	For a Salaried employee of the employer, the January 1 or July 1 next following one year of service. Effective December 31, 2006, the plan was frozen to new participants.
Compensation	Actual remuneration paid to the participant including salary reductions as described under the IRS code but excluding direct reimbursement for moving or other expenses.
Average Compensation	For those participants who had attained age 55 with 10 years of service at December 31, 2006, the average of the highest consecutive 36 months in the last 120 months of covered employment, unless they are Highly Compensated Employees as of December 31, 2011, in which case, the average of the highest consecutive 36 months in the last 120 months ending December 31, 2011. For all other participants, the average of the highest consecutive 36 months in the last 120 months ending at the earlier of termination or December 31, 2006.
Covered Compensation	The average of the Taxable Wage Bases in effect for each calendar year during the 35 year period ending with the last day of the calendar year in which the Participant attains Social Security Retirement Age.
Normal Retirement	
Normal Retirement Date	The date on which a participant attains age 65.
Monthly Benefit	1. For those participants who had attained age 55 with 10 years of service at December 31, 2006, the greater of (a) and (b), minus (c), minus (d):

(a) 0.9% of Average Compensation up to Covered Compensation plus 1.4% of Average Compensation in excess of Covered Compensation multiplied by credited service up to a maximum of 30 years, plus 0.5% of Average Compensation times credited service in excess of 30 years.
(b) The benefit accrued at December 31, 1988 under the prior plan formula, plus the benefit determined under (a) above based on service from January 1, 1989 forward.
(c) The actuarial equivalent of the Profit Sharing Balance.
(d) The benefit payable from any Hourly Plan which is based on credited service counted under both plans.

2. For those participants not in (1), but for whom the sum of age and service at December 31, 2006 was 65 or greater, the benefit accrued under (1) through December 31, 2006, plus 0.5% of Average Compensation at December 31, 2006 multiplied by Credited service from January 1, 2007 to the earlier of December 31, 2011 or date of termination.

3. For those participants not in (1) or (2), the benefit under (1) accrued through December 31, 2006.

Postponed Retirement

Eligibility — Participant continues in the employ of the employer after attaining eligibility for normal retirement.

Monthly Benefit — The greater of:

1. The benefit determined at actual date of termination.

2. The actuarial equivalent of the benefit determined at normal retirement date.

Early Retirement

Eligibility — Attained age 55 and completion of 10 years of service but before attaining eligibility for normal retirement.

Monthly Benefit	The normal retirement benefit as of the date of termination of employment, reduced 1/300th for each month by which benefit commencement precedes age 65.

Disability Retirement

Eligibility	Completion of 10 years of service but before attaining eligibility for normal retirement. Totally and permanently disabled as determined by the Social Security Administration.
Monthly Benefit	Accrued benefit, payable immediately, without reduction for early commencement.

Deferred Vested Retirement

Eligibility	Completion of five years of service before attaining eligibility for early or normal retirement.
Monthly Benefit	The amount determined based on early retirement provisions.
Commencement	For employees with at least 10 years of service: between age 55 and eligibility for normal retirement. For employees with less than 10 years of service: at eligibility for normal retirement.

Pre-retirement Death Benefit

Eligibility	Vested but not yet receiving any benefits under the plan. Payable to surviving spouses of married participants.
Monthly Benefit	The survivor annuity that would have been payable if the employee had terminated employment on the date of death (if not already terminated), survived to earliest retirement age, and then begun to receive a 100% Joint & Survivor annuity.
Commencement	First of the month following the later of the date of death or the date the employee would have attained earliest retirement age.

Automatic Form of Annuity	For unmarried employees: Single Life Annuity. For married employees: the actuarial equivalent 50% Joint and Surviving Spouse Annuity.
Optional Forms	For married participants: Single Life Annuity, Joint and 66 2/3%, 75%, or 100% Surviving Spouse Annuity, Life Annuity with Five or Ten Years Certain. For unmarried participants: Life Annuity with Five or Ten Years Certain.
Service	Elapsed time from date of hire to date of termination.
Credited Service	1. For those participants who had attained age 55 with ten years of service at December 31, 2006: Elapsed time from date of hire to date of termination. 2. For those participants not meeting (1) but for whom the sum of age and service on December 31, 2006 was at least 65, elapsed time from date of hire to the earlier of date of termination or December 31, 2011. 3. For those participants not meeting (1) or (2), elapsed time from date of hire to the earlier of date of termination or December 31, 2006. 4. For those participants who met (1) and were considered Highly Compensated Employees at December 31, 2011, elapsed time from date of hire to December 31, 2011.
Plan Year	Each January 1 through December 31.

The Mannington Pension Plan

EIN: 21-0506420
Plan: 001

Supplemental Schedule
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	Common collective trusts:			
*	BNY Mellon	EB Temporary Investment Fund	$ 7,538,657	$ 7,538,657
*	BNY Mellon	BNY Mellon Insight US Invest Grade Long Duration Fund	8,789,875	9,069,746
*	BNY Mellon	BNY Mellon DB SL Int Credit Bond Index Fund	16,364,542	17,494,353
*	BNY Mellon	BNY Mellon DB SL Interest Government Bond Index Fund	7,339,564	7,758,972
*	BNY Mellon	BNY Mellon DB SL Long Term Credit Bond Index Fund	7,487,366	8,436,566
*	BNY Mellon	BNY Mellon DB SL Long Term Government Bond Index Fund	12,338,869	12,311,998
*	BNY Mellon	BNY Mellon Long Duration Fund	8,791,398	9,713,260
	Total common collective trusts		$ 68,650,271	$ 72,323,552

* Party-in-interest

Shortfall amortization

The prior year amortization values and the development of the amortization for the current plan year are shown below.

Prior year amortization amounts

Plan year	Installment	Years remaining	Present value
2024	($218,603)	14	($2,238,563)
2023	1,010,252	13	9,829,683
Total	$791,649		$7,591,120

Current year amortization

1.	Exemption from current year amortization	No
2.	Funding shortfall to be amortized	$10,779,870
3.	Present value of prior year amortization installments	7,591,120
4.	Current year amortization base [2 – 3]	3,188,750
5.	Current year amortization installment	$297,320

Net shortfall amortization installment

6.	Current year amortization installment	$297,320
7.	Sum of prior year amortization installments	$791,649
8.	Net shortfall amortization installment [6 + 7, not less than $0]	$1,088,969

Changes since last year's valuation

Changes in pension plan provisions

No changes in the pension plan provisions were recognized with this actuarial valuation.

Legislated changes

There were no legislative changes recognized with this actuarial valuation.

Changes in actuarial assumptions

The following changes in prescribed minimum funding actuarial assumptions were effective on January 1, 2025:

- The discount rate assumption (segment rates) was updated to 2025 in accordance with requirements of IRC Section 430(h) and IRS regulations.

The following changes in the non-prescribed minimum funding actuarial assumptions were effective on January 1, 2025:

- The expected expense was decreased from $750,000 to $530,000.

There were no other changes in the prescribed or non-prescribed minimum funding actuarial assumptions.

The following change in the ASC 960 accounting assumptions was effective on January 1, 2025:

- The ASC 960 Discount Rate decreased from 6.20% to 5.20%.

Changes in actuarial methods

No changes in actuarial methods were recognized with this actuarial valuation.