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
SILTRONIC CORPORATION PENSION PLAN

1b Three-digit plan number (PN) ▶ 006

1c Effective date of plan 01/01/1968

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)
SILTRONIC CORPORATION

7200 NW FRONT AVENUE
PORTLAND, OR 97210

2b Employer Identification Number (EIN)
94-2518330

2c Plan Sponsor's telephone number
503-243-2020

2d Business code (see instructions)
334410

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.	10/12/2026	SUSAN MARTIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/12/2026	AUDREY STAMMERS
	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**	704
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)**	142
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	124
b	Retired or separated participants receiving benefits	**6b**	313
c	Other retired or separated participants entitled to future benefits	**6c**	206
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	643
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	40
f	Total. Add lines **6d** and **6e**.	**6f**	683
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

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
SILTRONIC CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 006

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

D Employer Identification Number (EIN)
94-2518330

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**	104714703
b Actuarial value	**2b**	104714703

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	345	55868400	55868400
b For terminated vested participants	223	14420441	14420441
c For active participants	142	23699212	24839636
d Total	710	93988053	95128477

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	

5 Effective interest rate	**5**	5.34 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	1402912
b Expected plan-related expenses	**6b**	200000
c Target normal cost	**6c**	1602912

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

09/14/2026
Date

SUSAN E HEDRICK
Type or print name of actuary

26-05581
Most recent enrollment number

WILLIS TOWERS WATSON US LLC
Firm name

206-625-1125
Telephone number (including area code)

600 UNIVERSITY STREET
SUITE 2528
SEATTLE, WA 98101-1125
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	24724675
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	3298226
9	Amount remaining (line 7 minus line 8)	0	21426449
10	Interest on line 9 using prior year's actual return of 5.20 %	0	1114175
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	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 5.18 %		0
	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		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	22540624

Part III Funding Percentages

14	Funding target attainment percentage	14	86.38 %
15	Adjusted funding target attainment percentage	15	110.07 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	84.58 %
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:

a Segment rates:	1st segment: 5.00 %	2nd segment: 5.27 %	3rd segment: 5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	63

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**	1602912
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	12954398	1411567
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**	3014479

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	3014479	3014479

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

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

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

SCHEDULE 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
SILTRONIC CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500
SILTRONIC CORPORATION

D Employer Identification Number (EIN)
94-2518330

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).. . . . . [X] 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

FIDELITY INST. ASSET MGMT TRUST CO.

20-2159373

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

FIRST AMERICAN GOVERNMENT OBLIGS Y

800 NICOLLET MALL
MINNEAPOLIS, MN 55402

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

PIMCO

840 NEWPORT CENTER DRIVE
NEWPORT BEACH, CA 92660

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

ROBERT W. BAIRD & CO. INCORPORATED

777 E. WISCONSIN AVE
MILWAUKEE, WI 53202

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

SEAFARER CAPITAL PARTNER, LLC

1100 LARKSPUR LANDING CIRCLE
SUITE 375
LARKSPUR, CA 94939

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

VANGUARD GROUP INC

100 VANGUARD BOULEVARD
MALVERN, PA 19355-2000

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

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

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

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

WILLIS TOWERS WATSON US LLC

53-0191291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50	ACTUARY	150274	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIDELITY INST. ASSET MGMT TRUST CO

20-2159373

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 51	INVESTMENT MANAGEER	129214	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

SAGEVIEW ADVISORY GROUP, LLC

33-0818667

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	INV. ADVISOR	65500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

US BANK, N.A.

41-6271370

(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 25 50 62	TRUSTEE	35304	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name: PERKINS & COMPANY, P.C.
b EIN: 93-0928924
c Position: ACCOUNTANT
d Address: 1211 SW FIFTH AVE
SUITE 100
PORTLAND, OR 97204
e Telephone: 503-221-0336

Explanation: PERKINS & COMPANY, P.C. MERGED WITH CLIFTONLARSONALLEN LLP EFFECTIVE JULY 1, 2026.

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
SILTRONIC CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SILTRONIC CORPORATION

D Employer Identification Number (EIN)
94-2518330

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: FIAM GROUP TRST 8-10YR CORP BOND CP

b Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MGMT TRUST COMPANY

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)
20-4659714-155	C	26600539

a Name of MTIA, CCT, PSA, or 103-12 IE: FIAM GROUP TRST LONG CORP COMM POOL

b Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MGMT TRUST COMPANY

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)
20-4659714-187	C	38237019

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)

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
SILTRONIC CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500
SILTRONIC CORPORATION

D Employer Identification Number (EIN)
94-2518330

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	2619	2431
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	941485	1647568
(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)	20392336	14422504
(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)	0	64837558
(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)	36022630	25030123
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	47869367	0

		(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	105228437	105940184
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	8868	8880
1k Total liabilities (add all amounts in lines 1g through1j)	1k	8868	8880
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	105219569	105931304

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)		
(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)		0
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)	703587	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		703587
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	11184123	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	11066399	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		117724
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1378265	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		1378265

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		4168191
(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)		4618260
c Other income	2c		21355
d Total income. Add all **income** amounts in column (b) and enter total	2d		11007382
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9840719	
(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)		9840719
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)	194714	
(6) Bank or trust company trustee/custodial fees	2i(6)	35316	
(7) Actuarial fees	2i(7)	150274	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	74624	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		454928
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		10295647
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		711735
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: CLIFTONLARSONALLEN LLP **(2)** EIN: 41-0746749

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) [ ] This form is filed for a CCT, PSA, DCG or MTIA. **(2)** [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	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		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	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 588550.

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
SILTRONIC CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 006

C Plan sponsor's name as shown on line 2a of Form 5500
SILTRONIC CORPORATION

D Employer Identification Number (EIN)
94-2518330

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): 41-6271370

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 | 17

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: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

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

SILTRONIC CORPORATION
PENSION PLAN

Financial Statements and Supplemental Schedules
December 31, 2025 and 2024
With Independent Auditors' Report

Right there with you

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SILTRONIC CORPORATION
PENSION PLAN
DECEMBER 31, 2025 AND 2024
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INDEPENDENT AUDITORS' REPORT

Administrative Committee
Siltronic Corporation Pension Plan
Portland, Oregon

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2025 Financial Statements

We have performed an audit of the financial statements of Siltronic Corporation 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). The financial statements comprise the statement of net assets available for benefits and of accumulated plan benefits as of December 31, 2025, and the related statement of changes in net assets available for benefits and of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). 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 (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2025, and for the year then ended, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion on the 2025 Financial Statements

In our opinion, based on our audits and the procedures performed as described in the *Auditors' Responsibilities for the Audit of the 2025 Financial Statements* section of our report

- the amounts and disclosures in the 2025 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 (GAAP); and

- the certified investment information in the 2025 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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Basis for Opinion on the 2025 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the 2025 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 on the 2025 Financial Statements

As discussed in Notes 2 and 5, the financial statements include investments valued as of December 31, 2025 at $14,422,504 (14 percent of net assets available for benefits), whose fair values have been measured by management in the absence of readily determinable fair values and are not included in the certification from a qualified institution. Management's estimates are based on net asset values as reported by fund managers or as disclosed in audited financial statements for the investment and other financial information provided by each investment. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the 2025 Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is responsible for maintaining a current Plan instrument, including all Plan amendments. Management is also responsible for 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 2025 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2025 Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the 2025 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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

Other Matters

Supplemental Schedules Required by ERISA

The supplemental schedules, (1) Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and (2) Schedule H, Line 4j – Schedule of Reportable Transactions, as of or for the year ended December 31, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, have been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

- the certified investment information in the supplemental schedules agrees to, or are derived from, in all material respects, the information prepared and certified by a qualified institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Auditor's Report on the 2024 Financial Statements

*T*he 2024 financial statements of Siltronic Corporation Pension Plan were audited by Perkins & Company, P.C, whose shareholders and professional staff joined CliftonLarsonAllen LLP as of July 1, 2026, and has subsequently ceased operations. 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, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated October 13, 2025 indicated that (a) the amounts and disclosures in the 2024 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, (b) the information in the 2024 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) and (c) included an emphasis-of-matter paragraph regarding the valuation of certain hard to value assets. Their report also indicated that the form and content of the 2024 supplemental schedules, other than the information in the 2024 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2024 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Portland, Oregon
October 8, 2026

SILTRONIC CORPORATION
PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
INVESTMENTS AT FAIR VALUE:		
Money market mutual fund	$ 1,647,568	$ 941,485
Mutual funds	25,030,123	36,022,630
Fixed income commingled pools common/ collective trust funds	64,837,558	47,869,367
Limited partnership interests	14,422,504	20,392,336
	105,937,753	105,225,818
RECEIVABLES		
Accrued interest and dividends	2,431	2,619
	2,431	2,619
	105,940,184	105,228,437
LIABILITIES		
ADMINISTRATIVE FEES PAYABLE	8,880	8,868
NET ASSETS AVAILABLE FOR BENEFITS	$ 105,931,304	$ 105,219,569

See accompanying notes to the financial statements

SILTRONIC CORPORATION
PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Investment income:		
Net appreciation in fair value of investments	$ 10,303,795	$ 4,700,366
Interest and dividends	703,587	749,376
	11,007,382	5,449,742
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	9,840,719	7,554,432
Administrative fees	454,928	531,482
	10,295,647	8,085,914
NET INCREASE (DECREASE)	711,735	(2,636,172)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	105,219,569	107,855,741
End of year	$ 105,931,304	$ 105,219,569

See accompanying notes to the financial statements

SILTRONIC CORPORATION
PENSION PLAN
STATEMENTS OF ACCUMULATED PLAN BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS:		
Vested benefits:		
Participants and beneficiaries currently receiving payments	$ 58,412,102	$ 55,817,195
Other participants	36,393,069	38,553,039
	94,805,171	94,370,234
Nonvested benefits	784,861	794,987
TOTAL ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS	$ 95,590,032	$ 95,165,221

See accompanying notes to the financial statements

SILTRONIC CORPORATION
PENSION PLAN
STATEMENTS OF CHANGES IN ACCUMULATED PLAN BENEFITS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT BEGINNING OF YEAR	$ 95,165,221	$ 102,921,433
INCREASE (DECREASE) DURING THE YEAR ATTRIBUTABLE TO:		
Decrease in discount period	4,923,058	4,740,689
Changes in actuarial assumptions	2,245,688	(7,088,186)
Benefits accumulated	1,432,205	1,721,503
Actuarial losses	1,664,579	424,214
Benefits paid	(9,840,719)	(7,554,432)
Net increase (decrease)	424,811	(7,756,212)
ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS AT END OF YEAR	$ 95,590,032	$ 95,165,221

See accompanying notes to the financial statements

SILTRONIC CORPORATION
PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025 AND 2024

NOTE 1 – PLAN DESCRIPTION

The following brief description of the Siltronic Corporation Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General - The Plan was established in 1968 and is a noncontributory defined benefit pension plan covering substantially all employees of Siltronic Corporation (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On December 31, 2003, an amendment was made to the Plan that changed the future benefits available to participants. All participants who were not vested in the Plan as of midnight December 31, 2003, became automatically vested and their current pension benefits were frozen. All participants who were vested in the Plan as of midnight, December 31, 2003, continue to accrue normal benefits. New employees of the Company are not eligible to participate in the Plan.

Retirement Benefits - As defined in the Plan document, employees, at the normal retirement age of 65, are entitled to monthly pension benefits based on earned service credits. An employee may elect to retire and receive early retirement benefits at any time after reaching age 55 and earning 5 years of service credit. The Plan also requires that benefits start at the later of the participant reaching age 70½ or retirement.

Under the Plan, if a participant's vested account exceeds $1,000 and is not more than $5,000 upon termination of employment, the Plan administrator will automatically rollover the entire vested interest to an individual retirement account (IRA), unless otherwise directed by the participant. If a participant's vested account is $1,000 or less upon termination of employment, the entire vested interest will be distributed in a lump sum payment to the participant, unless otherwise directed.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The financial statements of the Plan are prepared under the accrual method of accounting.

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' compensation during each year of credited service.

The actuarial present value of accumulated plan benefits is determined by an actuary from Willis Towers Watson and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment. The significant actuarial assumptions used in the valuations as of December 31, 2025 and 2024 were (a) life expectancy of participants (the sex distinct Pri-2012 Mortality Tables) with projections were used for 2025 and 2024, (b) retirement age assumptions (ranging from age 55 to age 70, with 100% by age 70), and (c) investment return. The interest rate used to discount the obligation for 2025 and 2024 was 5.16% and 5.37%, respectively.

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, 2026 and 2025. Had the valuations been performed as of December 31, there would be no material differences.

Payment of Benefits - Benefit payments to participants are recorded upon distribution.

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. See Note 4 for discussion of fair value measurements.

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

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's administrative committee to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Accordingly, results may differ from those estimates.

The financial statements include investments in limited partnerships for both 2025 and 2024. These investments in total valued $14,422,504 and $20,392,336 (14% and 19% of net assets) at December 31, 2025 and 2024, respectively, whose value has been estimated by the Plan administrator in the absence of a readily ascertainable market value. Because of the inherent uncertainty of the valuation, the estimated value may differ from the value that would have been used had a ready market for the securities existed, and the differences could be material.

NOTE 3 – CONCENTRATIONS, RISKS AND UNCERTAINTIES

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

Certain of the Plan's investments in limited partnerships restrict the amount and frequency that the Plan may make withdrawals or liquidate its investments. Additionally, the Plan's investments in limited partnerships are generally subject to additional capital commitments which require the Plan to make additional investments in the partnership. Such capital commitments are established at the time of the initial investment.

There were two investments that represented more than 10% of investments held as of December 31, 2025 and 2024. See the supplemental Schedule of Assets (Held at End of Year) for the complete listing of investments held as of that date.

NOTE 4 – FAIR VALUE MEASUREMENTS

Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, establishes a framework for measuring fair value. The 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 ASC 820 are described as follows:

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

Level 2 – Inputs to the valuation methodology include:

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

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

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

The asset'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.

Mutual funds and money market mutual fund: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Limited partnership interests and fixed income commingled pools common/collective trust funds: Valued based on the NAV of units held by the Plan at year-end as reported by the investment managers, without further adjustment. The NAV is used as a practical expedient to estimate fair value. The NAV is based upon the fair value of the underlying investments.

Management reviews the audited financial statements and other information provided by each of the limited partnerships and the fixed income commingled pools to identify the NAV for use as a practical expedient to determine the valuation of such investments.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024:

	Investment Assets at Fair Value as of December 31, 2025			
	Level 1	Level 2	Level 3	Total
Money market mutual fund	$ 1,647,568	$ -	$ -	$ 1,647,568
Mutual funds	25,030,123	-	-	25,030,123
Total assets in the fair value hierarchy	26,677,691	-	-	26,677,691
Fixed income commingled pools measured at net asset value (a)	-	-	-	64,837,558
Limited partnership interests measured at net asset value (a)	-	-	-	14,422,504
Total investments at fair value	$ 26,677,691	$ -	$ -	$105,937,753

	Investment Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Money market mutual fund	$ 941,485	$ -	$ -	$ 941,485
Mutual funds	36,022,630	-	-	36,022,630
Total assets in the fair value hierarchy	36,964,115	-	-	36,964,115
Fixed income commingled pools measured at net asset value (a)	-	-	-	47,869,367
Limited partnership interests measured at net asset value (a)	-	-	-	20,392,336
Total investments at fair value	$ 36,964,115	$ -	$ -	$105,225,818

(a) In accordance with Subtopic 820-10, certain investments that are measured at NAV per share (or its equivalent) 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 items presented in the Statements of Net Assets Available for Benefits.

NOTE 5 – FAIR VALUE OF INVESTMENTS IN ENTITIES THAT USE NAV

The following table summarizes investments measured at fair value based on net asset value (NAV) per unit as of December 31, 2025 and 2024, respectively.

December 31, 2025:	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Limited partnership interests:				
International	$ 359,624	$ 140,166	(a)	(a)
Multi-strategy worldwide	2,281,794	958,217	(b)	(b)
Domestic	6,704,840	1,352,500	(c)	(c)
Energy, U.S.	80,767	160,000	(d)	(d)
Water rights, U.S.	322,566	-	(e)	(e)
Real estate, U.S.	4,672,913	108,023	(f)	(f)
	14,422,504	2,578,740		
Fixed income commingled pools common/collective trust funds (g)	64,837,558	-	Daily	None
	$ 79,260,062	$ 2,578,740		

December 31, 2024:	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
Limited partnership interests:				
International	$ 363,135	$ -	(a)	(a)
Multi-strategy worldwide	9,313,747	958,217	(b)	(b)
Domestic	5,123,432	1,352,500	(c)	(c)
Energy, U.S.	144,922	160,000	(d)	(d)
Water rights, U.S.	342,856	-	(e)	(e)
Real estate, U.S.	5,104,244	108,023	(f)	(f)
	20,392,336	2,578,740		
Fixed income commingled pools common/collective trust funds (g)	47,869,367	-	Daily	None
	$ 68,261,703	$ 2,578,740		

This class includes limited partnerships that invest primarily in Asia and Africa in alternative investments, including venture funds, private equity funds, and buyout funds for the purpose of achieving long-term capital appreciation. Except at the discretion of the general partners, redemptions are not authorized for the life of each partnership, which range from one to two years as of December 31, 2025 and 2024.

(a) This class includes limited partnerships that invest globally in debt instruments. The limited partnerships in this class allow some redemptions with a 1-year notice period subject to the discretion of the general partner of those limited partnerships.

(b) This class includes limited partnerships that invest globally in private equity limited partnerships. Except at the discretion of the general partners, redemptions are not authorized for the life of each partnership, which range from one to eight years as of December 31, 2025 and 2024. The Global Access Fund I, LP, does allow redemptions in some circumstances, at two semi-annual dates, with at least 100 days' notice. The Plan liquidated its investment in the Global Access Fund I, LP in 2025.

(c) This class includes limited partnerships that primarily provide venture capital funding or private equity investments for companies operating in the U.S. Redemptions are not authorized, except at the discretion of the general partners, for the life of each partnership.

(d) This class includes a limited partnership that provides private equity funding in the energy sector, seeking long-term capital appreciation. Except at the discretion of the general partner, redemptions are not authorized for the life of the partnership, which as of December 31, 2025 and 2024, is the date at which the Partnerships investments can be liquidated by the manager.

(e) This class includes a limited partnership that invests primarily in another entity whose purpose is to acquire water rights and irrigate dry land in Humboldt County, Nevada, and develop the water rights and resources associated with the property. Redemptions are not authorized unless through a secondary transfer of ownership.

(f) This class includes limited partnerships that invest in U.S. commercial real estate or real estate securities such as mortgage-backed or asset-backed securities. Except at the discretion of the general partners, redemptions are not authorized for the life of each partnership.

(g) This class includes two fixed income commingled pools that are common/collective trust funds who invest in corporate debt securities. Redemptions are available daily based on the closing NAV provided by the fixed income commingled pool common/collective trust fund manager.

NOTE 6 – INFORMATION CERTIFIED BY TRUSTEE OF THE PLAN

The following is a summary of the comparative unaudited information regarding the Plan, included in the Plan's financial statements and supplemental schedules, that was certified by the trustee of the Plan, U.S. Bank, N.A., for the years ended December 31, 2025 and 2024, respectively, and furnished to the Plan administrator. The Plan administrator has obtained certification from the trustee that such information is complete and accurate.

	2025	2024
Investments	$ 91,512,249	$ 84,833,482
Net appreciation in fair value of investments	$ 4,618,260	$ 3,036,443
Interest and dividends	$ 703,587	$ 749,376

NOTE 7 – PARTY-IN-INTEREST AND RELATED PARTY TRANSACTIONS

Certain Plan investments are shares of a money market mutual fund managed by First American Funds. First American Funds is an affiliate of U.S. Bank, N.A., the trustee as defined by the Plan and, therefore, these investments represent exempt party-in-interest transactions. Fees for investment management services charged by the trustee are netted against Plan earnings at rates up to 1% of the average daily investment balance.

NOTE 8 – FUNDING POLICY

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. No contribution was required for 2025 or 2024, and none was made.

NOTE 9 – PLAN EXPENSES

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

payroll expenses of administrative and clerical personnel, are provided by the Company without charge to the Plan.

NOTE 10 – PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

a. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.

b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. governmental agency) up to the applicable limits.

c. All other vested benefits (that is, vested benefits not insured by the PBGC).

d. All nonvested benefits.

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

Should the Plan terminate, future benefits would depend on the sufficiency at that time of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

NOTE 11 – INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated February 3, 2014, that the Plan is qualified, and the trust established under the Plan is tax-exempt, under the applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended and restated since receiving the determination letter, however, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and as such, the Plan was qualified and tax-exempt as of the financial statement date.

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

NOTE 12 – SUBSEQUENT EVENTS

The Plan was amended on January 1, 2026, to remove the one-year marriage requirement for preretirement survivors' benefits.

The Plan's management has performed as evaluation of subsequent events through October 8, 2026, which is the date these financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

SILTRONIC CORPORATION
PENSION PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2025

EIN#: 94-2518330
PLAN#: 006

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	First American Govt Obligation Fund	Money market mutual fund	$ 1,647,568	$ 1,647,568
	Fidelity Extended Market Index Fund	Mutual Fund	$ 1,637,986	$ 2,029,246
	Fidelity Advisor Intl Small Cap	Mutual Fund	$ 1,911,236	$ 2,169,942
	Baird Short Term Bond Inst	Mutual Fund	$ 2,558,414	$ 2,534,408
	Seafarer Overseas Gr and Income	Mutual Fund	$ 1,804,780	$ 2,142,324
	Vanguard Instl Index Instl	Mutual Fund	$ 4,261,328	$ 6,736,080
	Pimco Rae US Small Instl	Mutual Fund	$ 2,026,359	$ 2,079,517
	Vanguard Total Intl Stock Index Fd	Mutual Fund	$ 4,333,376	$ 4,576,169
	Vanguard Short Term Govt Bond Index	Mutual Fund	$ 2,820,149	$ 2,762,437
	AACP Debt Investors LP	Partnership	$ 38,200	$ 3,437
	AACP Tax Exempt Investors II, LP	Partnership	$ 41,877	$ 39,344
	Bay Hills Capital Partners IV, LP	Partnership	$ 3,362,544	$ 3,855,493
	Berens African Development Partners I Access Fund LP	Partnership	$ 201,687	$ 316,843
	BPEA Cayman VI LP	Partnership	$ 2,141,571	$ 2,325,630
	Cordillera Investment Fund III, LP	Partnership	$ 2,532,484	$ 2,223,371
	KCB Real Estate VI LP	Partnership	$ 1,325,387	$ 1,185,316
	KCB Real Estate VII LP	Partnership	$ 1,843,963	$ 1,899,366
	Keyhaven Capital Partners II LP	Partnership	$ 58,423	$ 58,423
	Morrison Street Fund VI, LP	Partnership	$ 1,056,915	$ 1,239,108
	Morrison Street Income Fund	Partnership	$ 518,197	$ 349,122
	US Water and Land Investment LP	Partnership	$ 342,500	$ 322,566
	VIA Energy LP	Partnership	$ 76,184	$ 80,767
	VIA VI LP	Partnership	$ 510,265	$ 523,718
	Fidelity Fiam 8-10 Commingled	Common/Collective Trust Fund	$ 24,099,595	$ 26,600,539
	Fidelity Fiam Long Corp Commingled	Common/Collective Trust Fund	$ 34,549,868	$ 38,237,019

* - A party-in-interest as defined by ERISA.

SILTRONIC CORPORATION
PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

EIN#: 94-2518330
PLAN#: 006

(a) Identity of Party Involved	(b) Description of Asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
*	First American Govt Obligation Fund	$ 6,622,248	$ -	$ -	$ -	$ 6,622,248	$ 6,622,248	$ -
*	First American Govt Obligation Fund	$ 10,179,023	$ -	$ -	$ -	$ 10,179,023	$ 10,179,023	$ -
*	First American Govt Obligation Fund	$ -	$ 10,150,000	$ -	$ -	$ 10,150,000	$ 10,150,000	$ -
	Fidelity Fiam 8-10 Commingled	$ 9,000,000	$ -	$ -	$ -	$ 9,000,000	$ 9,000,000	$ -
	Global Access Fund I, LP	$ -	$ 7,358,054	$ -	$ -	$ 6,936,570	$ 7,358,054	$ 421,484
	Artisan International Value Fund Ins -series	$ -	$ 5,770,757	$ -	$ -	$ 4,010,459	$ 5,770,757	$ 1,760,298
*	First American Govt Obligation Fund - series	$ 29,763,529	$ -	$ -	$ -	$ 29,763,529	$ 29,763,529	$ -
*	First American Govt Obligation Fund - series	$ -	$ 29,057,444	$ -	$ -	$ 29,057,444	$ 29,057,444	$ -
	Vanguard Instl Index Instl - series	$ 5,200,000	$ -	$ -	$ -	$ 5,200,000	$ 5,200,000	$ -
	Vanguard Instl Index Instl - series	$ -	$ 1,000,000	$ -	$ -	$ 973,151	$ 973,151	$ 26,849
	Fidelity Fiam 8-10 Commingled - series	$ 13,000,000	$ -	$ -	$ -	$ 13,000,000	$ 13,000,000	$ -

* - A party-in-interest as defined by ERISA.



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

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a
Schedule of Active Participant Data as of January 1, 2025

	Attained Years of Credited Service[1]										
Attained Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	3	0	0	0	0	0	0	0	0	3
45-49	0	5	1	0	0	0	6	1	0	0	13
50-54	1	4	1	0	2	0	16	5	0	0	29
55-59	0	15	1	0	1	4	19	7	4	0	51
60-64	0	9	0	0	5	2	7	5	7	3	38
65-69	0	0	0	0	0	0	2	2	1	1	6
70 & over	0	1	0	0	0	0	1	0	0	0	2
Total	1	37	3	0	8	6	51	20	12	4	142

[1] Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Siltronic Corporation Pension Plan
EIN / PN: 94-2518330/006
Plan Sponsor: Siltronic Corporation
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month: January
- Interest rate basis: 3-Segment Rates

Interest rates	Reflecting Corridors	Not Reflecting Corridors
First segment rate	5.00%	5.00%
Second segment rate	5.27%	5.27%
Third segment rate	5.50%	5.40%
Effective interest rate	5.34%	5.30%

Annual rates of increase

- Compensation: 3.00%
- Future Social Security wage bases: 2.50%
- Consumer price index: 2.50%
- Statutory limits on compensation: 2.50%

Plan-related expenses

$200,000; Plan expenses are assumed to only include administrative expenses and do not include investment expenses. Administrative expenses are assumed to be recurring actual administrative expenses paid from the trust for the previous plan year plus PBGC premiums (flat rate and variable) and rounded up to the next $50,000.

Demographic Assumptions

Inclusion date

The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees

It was assumed there will be no new or rehired employees.

SCHEDULE SB ATTACHMENTS

Mortality

The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using separate mortality rates for annuitants (“Healthy Annuitants” table) and non-annuitants (based on “Employees” table) without collar or amount adjustments with generational projection using the capped and adjusted Scale MP-2021, as prescribed in final regulations published October 20, 2023.

Lump sum mortality

The applicable 417(e) mortality table.

Termination

The rates at which participants withdraw by age are given below:

Age	Percentage
30-34	5.00
35-39	3.00
40-44	3.00
45-49	3.00
50-54	1.00
55 and over	0.00

Disability

Rates of disability are based on the Society of Actuaries study on Group Long-Term Disability Insurance covering experience from 1975-1980.

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Age	Percentage
55	7.00
56	3.00
57	3.00
58	3.00
59	3.00
60	10.00
61	5.00
62	20.00
63	10.00
64	5.00
65	25.00
66	25.00
67	25.00
68	25.00
69	25.00
70	100.00

Vested terminated participants are assumed to retire at their earliest unreduced early retirement age.

SCHEDULE SB ATTACHMENTS

	For vested terminated participants past their unreduced age, the valuation assumes they will commence benefits immediately with a retroactive annuity starting date of the later of their separation from service and their earliest unreduced age.
Form of payment	For valuation purposes, 40% of participants are assumed to elect the normal form, and 60% of participants are assumed to elect a lump sum.
Percent married	For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married.
Spouse age	Male spouses are assumed to be three years older than female spouses.
Covered pay	Compensation assumed paid in the current year beginning on the valuation date is the current annualized pay rate increased with ½ year's assumed pay increases.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of retirement.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Decrement timing	The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

SCHEDULE SB ATTACHMENTS

Asset method	Under this method, valuation assets are equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date at the prior plan year effective PPA interest rate.
Tax policy	The actuarial valuation performed for the plan year ending December 31, 2025 is used to determine the maximum deductible contribution for the tax year ending December 31, 2025.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any significant benefits required to be valued that were not.

Sources of Data and Other Information

The plan sponsor furnished participant data as of 1/1/2025. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculation. No data adjustments were made and we are unaware of any data adjustment made by the data provider.

SILTRONIC CORPORATION
PENSION PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

EIN#: 94-2518330
PLAN#: 006

(a) Identity of Party Involved	(b) Description of Asset (include interest rate and maturity in case of a loan)	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
*	First American Govt Obligation Fund	$ 6,622,248	$ -	$ -	$ -	$ 6,622,248	$ 6,622,248	$ -
*	First American Govt Obligation Fund	$ 10,179,023	$ -	$ -	$ -	$ 10,179,023	$ 10,179,023	$ -
*	First American Govt Obligation Fund	$ -	$ 10,150,000	$ -	$ -	$ 10,150,000	$ 10,150,000	$ -
	Fidelity Fiam 8-10 Commingled	$ 9,000,000	$ -	$ -	$ -	$ 9,000,000	$ 9,000,000	$ -
	Global Access Fund I, LP	$ -	$ 7,358,054	$ -	$ -	$ 6,936,570	$ 7,358,054	$ 421,484
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*	First American Govt Obligation Fund - series	$ 29,763,529	$ -	$ -	$ -	$ 29,763,529	$ 29,763,529	$ -
*	First American Govt Obligation Fund - series	$ -	$ 29,057,444	$ -	$ -	$ 29,057,444	$ 29,057,444	$ -
	Vanguard Instl Index Instl - series	$ 5,200,000	$ -	$ -	$ -	$ 5,200,000	$ 5,200,000	$ -
	Vanguard Instl Index Instl - series	$ -	$ 1,000,000	$ -	$ -	$ 973,151	$ 973,151	$ 26,849
	Fidelity Fiam 8-10 Commingled - series	$ 13,000,000	$ -	$ -	$ -	$ 13,000,000	$ 13,000,000	$ -

* - A party-in-interest as defined by ERISA.

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
SILTRONIC CORPORATION PENSION PLAN

B Three-digit plan number (PN) ▶ 006

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

D Employer Identification Number (EIN)
94-2518330

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**	104,714,703
b Actuarial value	**2b**	104,714,703

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	345	55,868,400	55,868,400
b For terminated vested participants	223	14,420,441	14,420,441
c For active participants	142	23,699,212	24,839,636
d Total	710	93,988,053	95,128,477

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.34%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	1,402,912
b Expected plan-related expenses	**6b**	200,000
c Target normal cost	**6c**	1,602,912

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

Susan E Hedrick

Signature of actuary

9/14/2026
Date

Susan E Hedrick
Type or print name of actuary

2605581
Most recent enrollment number

Willis Towers Watson US LLC
Firm name

206-625-1125
Telephone number (including area code)

600 University Street
Suite 2528
Seattle WA 98101-1125
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	24,724,675
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	3,298,226
9	Amount remaining (line 7 minus line 8)	0	21,426,449
10	Interest on line 9 using prior year's actual return of 5.20 %	0	1,114,175
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	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 5.18 %		0
	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		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	22,540,624

Part III Funding Percentages

14	Funding target attainment percentage	14	86.38 %
15	Adjusted funding target attainment percentage	15	110.07 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	84.58 %
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:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
5.00 %	5.27 %	5.50%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	63

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	1,602,912
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	12,954,398	1,411,567
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	3,014,479

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	3,014,479	3,014,479

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

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Siltronic Corporation
EIN/PN	94-2518330/006
Plan Name	Siltronic Corporation Pension Plan
Valuation Date	January 1, 2025
Enrolled Actuary	Susan E Hedrick
Enrollment Number	26-05581

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2025

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x * l_x / l_{55}$
55	0.07	1,000	1.000000	0.070000	3.850000
56	0.03	930	0.930000	0.027900	1.562400
57	0.03	902	0.902100	0.027063	1.542591
58	0.03	875	0.875037	0.026251	1.522564
59	0.03	849	0.848786	0.025464	1.502351
60	0.10	823	0.823322	0.082332	4.939934
61	0.05	741	0.740990	0.037050	2.260020
62	0.20	704	0.703941	0.140788	8.728863
63	0.10	563	0.563152	0.056315	3.547861
64	0.05	507	0.506837	0.025342	1.621879
65	0.25	481	0.481495	0.120374	7.824300
66	0.25	361	0.361122	0.090280	5.958505
67	0.25	271	0.270841	0.067710	4.536589
68	0.25	203	0.203131	0.050783	3.453225
69	0.25	152	0.152348	0.038087	2.628005
70	1.00	114	0.114261	0.114261	7.998277
Average age at retirement					63.477364
Rounded for Schedule SB item 22					63

Plan Name: Siltronic Corporation Pension Plan
EIN / PN: 94-2518330/006
Plan Sponsor: Siltronic Corporation
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

- Applicable month: January
- Interest rate basis: 3-Segment Rates

Interest rates	Reflecting Corridors	Not Reflecting Corridors
First segment rate	5.00%	5.00%
Second segment rate	5.27%	5.27%
Third segment rate	5.50%	5.40%
Effective interest rate	5.34%	5.30%

Annual rates of increase

- Compensation: 3.00%
- Future Social Security wage bases: 2.50%
- Consumer price index: 2.50%
- Statutory limits on compensation: 2.50%

Plan-related expenses

$200,000; Plan expenses are assumed to only include administrative expenses and do not include investment expenses. Administrative expenses are assumed to be recurring actual administrative expenses paid from the trust for the previous plan year plus PBGC premiums (flat rate and variable) and rounded up to the next $50,000.

Demographic Assumptions

Inclusion date

The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees

It was assumed there will be no new or rehired employees.

SCHEDULE SB ATTACHMENTS

Mortality

The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using separate mortality rates for annuitants ("Healthy Annuitants" table) and non-annuitants (based on "Employees" table) without collar or amount adjustments with generational projection using the capped and adjusted Scale MP-2021, as prescribed in final regulations published October 20, 2023.

Lump sum mortality

The applicable 417(e) mortality table.

Termination

The rates at which participants withdraw by age are given below:

Age	Percentage
30-34	5.00
35-39	3.00
40-44	3.00
45-49	3.00
50-54	1.00
55 and over	0.00

Disability

Rates of disability are based on the Society of Actuaries study on Group Long-Term Disability Insurance covering experience from 1975-1980.

Retirement

For purposes of determining the Funding Target and Target Normal Cost (both disregarding at-risk assumptions), the rates at which participants retire by age are shown below.

Age	Percentage
55	7.00
56	3.00
57	3.00
58	3.00
59	3.00
60	10.00
61	5.00
62	20.00
63	10.00
64	5.00
65	25.00
66	25.00
67	25.00
68	25.00
69	25.00
70	100.00

Vested terminated participants are assumed to retire at their earliest unreduced early retirement age.

	For vested terminated participants past their unreduced age, the valuation assumes they will commence benefits immediately with a retroactive annuity starting date of the later of their separation from service and their earliest unreduced age.
Form of payment	For valuation purposes, 40% of participants are assumed to elect the normal form, and 60% of participants are assumed to elect a lump sum.
Percent married	For purposes of valuing the pre-retirement surviving spouse's benefit, 85% of eligible participants are assumed to be married.
Spouse age	Male spouses are assumed to be three years older than female spouses.
Covered pay	Compensation assumed paid in the current year beginning on the valuation date is the current annualized pay rate increased with ½ year's assumed pay increases.
Timing of benefit payments	Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of retirement.

Methods

Valuation date	First day of plan year
Funding target	Present value of accrued benefits as required by regulations under IRC §430.
Target normal cost	Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.
Decrement timing	The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

SCHEDULE SB ATTACHMENTS

Asset method	Under this method, valuation assets are equal to the market value of assets as of the valuation date plus the discounted present value of contributions made after the valuation date at the prior plan year effective PPA interest rate.
Tax policy	The actuarial valuation performed for the plan year ending December 31, 2025 is used to determine the maximum deductible contribution for the tax year ending December 31, 2025.
Benefits not valued	All benefits described in the Plan Provisions section of this report were valued. WTW has reviewed the plan provisions with the plan sponsor and, based on that review, is not aware of any significant benefits required to be valued that were not.

Sources of Data and Other Information

The plan sponsor furnished participant data as of 1/1/2025. Information on assets, contributions and plan provisions was supplied by the plan sponsor. Data and other information were reviewed for reasonableness and consistency, but no audit was performed.

We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculation. No data adjustments were made and we are unaware of any data adjustment made by the data provider.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Plan Provision	
Effective date and most recent amendment	The plan was originally effective January 1, 1968. The plan was last restated effective January 1, 2016. The first amendment added a lump sum form of payment upon retirement effective July 1, 2016, and allowed for the retiree annuity purchase for certain retirees. The second amendment revised the claims procedures to comply with new Department of Labor regulations effective January 1, 2018. The third amendment added a temporary lump sum payment option for terminated vested participants during 2018. The fourth amendment updated the actuarial equivalence for tabular factors including early retirement and forms of payment effective January 1, 2019. The fifth amendment updated the plan's definition of actuarial equivalence effective January 1, 2019.
Plan year	The 12-month period ending December 31.
Coverage, participation and vesting	Participants vested as of December 31, 2003 are eligible for benefits as described below. Participants not vested as of December 31, 2003 are entitled to a frozen benefit equal to benefit accrued through December 31, 2003. No eligible employee shall begin participation after December 31, 2003.

Definitions	
Vesting service	Measured on an elapsed time basis from date of hire to date of termination, in years and months. Also, includes service with other Associated Employers. (Note: a transitional rule based on hours of service may apply to pre-1991 employment.)
Credited service	Measured on an elapsed time basis from date of hire to date of termination, in years and months. (Note: a transitional rule based on hours of service may apply to pre-1991 employment.)
Covered earnings	Base pay, including base pay for regular and scheduled overtime hours; excludes bonus, shift differential, other overtime, and commissions. Limited by legislated maximums.
Final average compensation/salary	Average covered earnings for the seven consecutive Plan years of the final 10 which produce the highest average.

Plan Name: Siltronic Corporation Pension Plan
EIN / PN: 94-2518330/006
Plan Sponsor: Siltronic Corporation
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	Retirement on or after the later of age 65 or the fifth anniversary of membership date.

Eligibility for Benefits

Normal retirement	Retirement on NRD.
Early retirement	Age 55 and five years of Vesting Service.
Postponed retirement	Later of the first day of the month after termination of employment or mandatory benefit starting date. (April 1 after calendar year in which participant attains age 70½.)
Vested termination	Non-vested members who are employed on December 31, 2003 will be entitled to the Vested Termination Benefit regardless of the number of years of Vesting Service effective January 1, 2004. Otherwise, five years of Vesting Service is required.
Disability	Total and permanent disability (must qualify for Social Security disability).

Benefits Paid Upon the Following Events

Normal retirement	Annual benefit on a single-life basis is calculated as the sum of (a) and (b) below: (a) 1.25% x Benefit Service x Final Average Earnings (b) 0.5% x Benefit Service (up to 45 years) x Final Average Earnings in excess of Social Security Covered Compensation

SCHEDULE SB ATTACHMENTS

Early retirement

Accrued Normal Retirement Benefit based on Average Earnings and Benefit Service at Early Retirement Date actuarially reduced.

For a member who is an eligible employee on or after January 1, 2003, the Accrued Normal Retirement Benefit reduced by the following factors:

Vesting Service (Years)	Factor
25 or more	4% reduction per year before age 60
	No reduction after age 60
Less than 25	5% reduction per year before age 62
	No reduction after age 62

Effective October 1, 2012, eligibility was expanded for the age 55/25 years of service early retirement benefit for certain participants who were terminated due to the closure of FAB-1 and would have been eligible for the 55/25 early retirement benefits, if they remained at Siltronic until August 14, 2013.

Postponed retirement

Benefit is computed in the same manner and is payable in the same forms as the normal retirement benefit, but is based on Credited Service earned as of the late retirement date.

Vested termination

Accrued benefit based at date of termination, payable as a deferred benefit starting at age 65.

Disablement

Continued Accrual of Benefit Service while disabled up to age 65.

Benefits to be paid under Normal, Early, or Deferred Benefit provision as appropriate.

Other Plan Provisions

Forms of payment

Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a lump sum, 75% or 100% joint and survivor annuity, a five or ten-year certain and life annuity, or (for married participants) a life annuity.

SCHEDULE SB ATTACHMENTS

	For purposes other than determining a lump sum, actuarial equivalence for determining optional forms of payment is based on 5.00% and Society of Actuaries RP-2014 mortality tables for retirees, blended 50/50 male/female, projected back to 2006 using MP-2014, then projected forward through 2017 using MP-2017. For purposes of determining a lump sum, actuarial equivalence is based on the applicable 417(e)(3) Mortality Table and Interest Rate (August preceding the plan year of the annuity starting date).
Retroactive Annuity Starting Date	Terminated vested participants eligible for unreduced retirement who do not elect to commence benefits on their eligibility date for unreduced retirement are eligible to elect a retroactive annuity start date equal to their first unreduced retirement date after separation from service.
Plan participants' contributions	They are not permitted.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

None.

Substantive Commitment

None.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26a
Schedule of Active Participant Data as of January 1, 2025

	Attained Years of Credited Service[1]										
Attained Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	3	0	0	0	0	0	0	0	0	3
45-49	0	5	1	0	0	0	6	1	0	0	13
50-54	1	4	1	0	2	0	16	5	0	0	29
55-59	0	15	1	0	1	4	19	7	4	0	51
60-64	0	9	0	0	5	2	7	5	7	3	38
65-69	0	0	0	0	0	0	2	2	1	1	6
70 & over	0	1	0	0	0	0	1	0	0	0	2
Total	1	37	3	0	8	6	51	20	12	4	142

[1] Age and service for purposes of determining category are based on exact (not rounded) values.

Plan Name: Siltronic Corporation Pension Plan
EIN / PN: 94-2518330/006
Plan Sponsor: Siltronic Corporation
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2025

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
Shortfall	01/01/2025	(1,016,166)	15.00000	(1,016,166)	(94,509)
Shortfall	01/01/2024	(3,674,734)	14.00000	(3,447,511)	(335,856)
Shortfall	01/01/2023	15,336,847	13.00000	13,697,175	1,404,559
Shortfall	01/01/2022	(1,134,316)	12.00000	(965,639)	(104,824)
Shortfall	01/01/2021	5,814,969	11.00000	4,686,539	542,197
Total				12,954,398	1,411,567

Plan Name: Siltronic Corporation Pension Plan
EIN / PN: 94-2518330/006
Plan Sponsor: Siltronic Corporation
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2025

See Schedule SB, Part V - Statement of Actuarial Assumptions/Methods for retirement rates. The average retirement age for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x * l_x / l_{55}$
55	0.07	1,000	1.000000	0.070000	3.850000
56	0.03	930	0.930000	0.027900	1.562400
57	0.03	902	0.902100	0.027063	1.542591
58	0.03	875	0.875037	0.026251	1.522564
59	0.03	849	0.848786	0.025464	1.502351
60	0.10	823	0.823322	0.082332	4.939934
61	0.05	741	0.740990	0.037050	2.260020
62	0.20	704	0.703941	0.140788	8.728863
63	0.10	563	0.563152	0.056315	3.547861
64	0.05	507	0.506837	0.025342	1.621879
65	0.25	481	0.481495	0.120374	7.824300
66	0.25	361	0.361122	0.090280	5.958505
67	0.25	271	0.270841	0.067710	4.536589
68	0.25	203	0.203131	0.050783	3.453225
69	0.25	152	0.152348	0.038087	2.628005
70	1.00	114	0.114261	0.114261	7.998277
Average age at retirement					63.477364
Rounded for Schedule SB item 22					63

Plan Name: Siltronic Corporation Pension Plan
EIN / PN: 94-2518330/006
Plan Sponsor: Siltronic Corporation
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	Siltronic Corporation
EIN/PN	94-2518330/006
Plan Name	Siltronic Corporation Pension Plan
Valuation Date	January 1, 2025
Enrolled Actuary	Susan E Hedrick
Enrollment Number	26-05581

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Plan Provision	
Effective date and most recent amendment	The plan was originally effective January 1, 1968. The plan was last restated effective January 1, 2016. The first amendment added a lump sum form of payment upon retirement effective July 1, 2016, and allowed for the retiree annuity purchase for certain retirees. The second amendment revised the claims procedures to comply with new Department of Labor regulations effective January 1, 2018. The third amendment added a temporary lump sum payment option for terminated vested participants during 2018. The fourth amendment updated the actuarial equivalence for tabular factors including early retirement and forms of payment effective January 1, 2019. The fifth amendment updated the plan's definition of actuarial equivalence effective January 1, 2019.
Plan year	The 12-month period ending December 31.
Coverage, participation and vesting	Participants vested as of December 31, 2003 are eligible for benefits as described below. Participants not vested as of December 31, 2003 are entitled to a frozen benefit equal to benefit accrued through December 31, 2003. No eligible employee shall begin participation after December 31, 2003.

Definitions	
Vesting service	Measured on an elapsed time basis from date of hire to date of termination, in years and months. Also, includes service with other Associated Employers. (Note: a transitional rule based on hours of service may apply to pre-1991 employment.)
Credited service	Measured on an elapsed time basis from date of hire to date of termination, in years and months. (Note: a transitional rule based on hours of service may apply to pre-1991 employment.)
Covered earnings	Base pay, including base pay for regular and scheduled overtime hours; excludes bonus, shift differential, other overtime, and commissions. Limited by legislated maximums.
Final average compensation/salary	Average covered earnings for the seven consecutive Plan years of the final 10 which produce the highest average.

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	Retirement on or after the later of age 65 or the fifth anniversary of membership date.

Eligibility for Benefits

Normal retirement	Retirement on NRD.
Early retirement	Age 55 and five years of Vesting Service.
Postponed retirement	Later of the first day of the month after termination of employment or mandatory benefit starting date. (April 1 after calendar year in which participant attains age 70½.)
Vested termination	Non-vested members who are employed on December 31, 2003 will be entitled to the Vested Termination Benefit regardless of the number of years of Vesting Service effective January 1, 2004. Otherwise, five years of Vesting Service is required.
Disability	Total and permanent disability (must qualify for Social Security disability).

Benefits Paid Upon the Following Events

Normal retirement	Annual benefit on a single-life basis is calculated as the sum of (a) and (b) below: (a) 1.25% x Benefit Service x Final Average Earnings (b) 0.5% x Benefit Service (up to 45 years) x Final Average Earnings in excess of Social Security Covered Compensation

SCHEDULE SB ATTACHMENTS

Early retirement

Accrued Normal Retirement Benefit based on Average Earnings and Benefit Service at Early Retirement Date actuarially reduced.

For a member who is an eligible employee on or after January 1, 2003, the Accrued Normal Retirement Benefit reduced by the following factors:

Vesting Service (Years)	Factor
25 or more	4% reduction per year before age 60
	No reduction after age 60
Less than 25	5% reduction per year before age 62
	No reduction after age 62

Effective October 1, 2012, eligibility was expanded for the age 55/25 years of service early retirement benefit for certain participants who were terminated due to the closure of FAB-1 and would have been eligible for the 55/25 early retirement benefits, if they remained at Siltronic until August 14, 2013.

Postponed retirement

Benefit is computed in the same manner and is payable in the same forms as the normal retirement benefit, but is based on Credited Service earned as of the late retirement date.

Vested termination

Accrued benefit based at date of termination, payable as a deferred benefit starting at age 65.

Disablement

Continued Accrual of Benefit Service while disabled up to age 65.

Benefits to be paid under Normal, Early, or Deferred Benefit provision as appropriate.

Other Plan Provisions

Forms of payment

Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan. Optional forms are a lump sum, 75% or 100% joint and survivor annuity, a five or ten-year certain and life annuity, or (for married participants) a life annuity.

	For purposes other than determining a lump sum, actuarial equivalence for determining optional forms of payment is based on 5.00% and Society of Actuaries RP-2014 mortality tables for retirees, blended 50/50 male/female, projected back to 2006 using MP-2014, then projected forward through 2017 using MP-2017. For purposes of determining a lump sum, actuarial equivalence is based on the applicable 417(e)(3) Mortality Table and Interest Rate (August preceding the plan year of the annuity starting date).
Retroactive Annuity Starting Date	Terminated vested participants eligible for unreduced retirement who do not elect to commence benefits on their eligibility date for unreduced retirement are eligible to elect a retroactive annuity start date equal to their first unreduced retirement date after separation from service.
Plan participants' contributions	They are not permitted.
Maximum on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective. Increases in the dollar limits are assumed for determining pension cost but not for determining contributions.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

Changes in Benefits Valued Since Prior Year

None.

Substantive Commitment

None.

SILTRONIC CORPORATION
PENSION PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2025

EIN#: 94-2518330
PLAN#: 006

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	First American Govt Obligation Fund	Money market mutual fund	$ 1,647,568	$ 1,647,568
	Fidelity Extended Market Index Fund	Mutual Fund	$ 1,637,986	$ 2,029,246
	Fidelity Advisor Intl Small Cap	Mutual Fund	$ 1,911,236	$ 2,169,942
	Baird Short Term Bond Inst	Mutual Fund	$ 2,558,414	$ 2,534,408
	Seafarer Overseas Gr and Income	Mutual Fund	$ 1,804,780	$ 2,142,324
	Vanguard Instl Index Instl	Mutual Fund	$ 4,261,328	$ 6,736,080
	Pimco Rae US Small Instl	Mutual Fund	$ 2,026,359	$ 2,079,517
	Vanguard Total Intl Stock Index Fd	Mutual Fund	$ 4,333,376	$ 4,576,169
	Vanguard Short Term Govt Bond Index	Mutual Fund	$ 2,820,149	$ 2,762,437
	AACP Debt Investors LP	Partnership	$ 38,200	$ 3,437
	AACP Tax Exempt Investors II, LP	Partnership	$ 41,877	$ 39,344
	Bay Hills Capital Partners IV, LP	Partnership	$ 3,362,544	$ 3,855,493
	Berens African Development Partners I Access Fund LP	Partnership	$ 201,687	$ 316,843
	BPEA Cayman VI LP	Partnership	$ 2,141,571	$ 2,325,630
	Cordillera Investment Fund III, LP	Partnership	$ 2,532,484	$ 2,223,371
	KCB Real Estate VI LP	Partnership	$ 1,325,387	$ 1,185,316
	KCB Real Estate VII LP	Partnership	$ 1,843,963	$ 1,899,366
	Keyhaven Capital Partners II LP	Partnership	$ 58,423	$ 58,423
	Morrison Street Fund VI, LP	Partnership	$ 1,056,915	$ 1,239,108
	Morrison Street Income Fund	Partnership	$ 518,197	$ 349,122
	US Water and Land Investment LP	Partnership	$ 342,500	$ 322,566
	VIA Energy LP	Partnership	$ 76,184	$ 80,767
	VIA VI LP	Partnership	$ 510,265	$ 523,718
	Fidelity Fiam 8-10 Commingled	Common/Collective Trust Fund	$ 24,099,595	$ 26,600,539
	Fidelity Fiam Long Corp Commingled	Common/Collective Trust Fund	$ 34,549,868	$ 38,237,019

* - A party-in-interest as defined by ERISA.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2025

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
Shortfall	01/01/2025	(1,016,166)	15.00000	(1,016,166)	(94,509)
Shortfall	01/01/2024	(3,674,734)	14.00000	(3,447,511)	(335,856)
Shortfall	01/01/2023	15,336,847	13.00000	13,697,175	1,404,559
Shortfall	01/01/2022	(1,134,316)	12.00000	(965,639)	(104,824)
Shortfall	01/01/2021	5,814,969	11.00000	4,686,539	542,197
Total				12,954,398	1,411,567

Plan Name: Siltronic Corporation Pension Plan
EIN / PN: 94-2518330/006
Plan Sponsor: Siltronic Corporation
Valuation Date: January 1, 2025