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
COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 10/01/1964

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)
COMAU LLC

21000 TELEGRAPH ROAD
SOUTHFIELD, MI 48033

2b Employer Identification Number (EIN)
38-2296242

2c Plan Sponsor's telephone number
248-368-2304

2d Business code (see instructions)
333200

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	LISA CORMIER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	1909
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)**	297
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	250
b	Retired or separated participants receiving benefits	**6b**	824
c	Other retired or separated participants entitled to future benefits	**6c**	607
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1681
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	206
f	Total. Add lines **6d** and **6e**.	**6f**	1887
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:

1B 1I

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

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(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
COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
38-2296242

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**	126049516
b Actuarial value	**2b**	127782966

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	993	63538646	63538646
b For terminated vested participants	661	26678603	26678603
c For active participants	297	31446243	32058725
d Total	1951	121663492	122275974

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**	5.36 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	366052
b Expected plan-related expenses	**6b**	40000
c Target normal cost	**6c**	406052

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

09/18/2026
Date

JESSICA DIGREGORIO-VANDERHOEF
Type or print name of actuary

26-08957
Most recent enrollment number

MERCER
Firm name

248-945-5500
Telephone number (including area code)

ONE TOWNE SQUARE
SUITE 1100
SOUTHFIELD, MI 48076
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	24927649
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1154827
9	Amount remaining (line 7 minus line 8)	0	23772822
10	Interest on line 9 using prior year's actual return of 0.87 %	0	206824
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 5.11 %		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		
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	23979646

Part III Funding Percentages

14	Funding target attainment percentage	14	84.89 %
15	Adjusted funding target attainment percentage	15	104.50 %
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	94.67 %
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: 5.07 %	2nd segment: 5.31 %	3rd segment: 5.50 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	64

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**	406052
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	18472654	1801203
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**	2207255

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement		2207255	2207255

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**	
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
COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COMAU LLC

D Employer Identification Number (EIN)
38-2296242

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

MERCER INVESTMENTS LLC

99 HIGH STREET
BOSTON, MA 02110

30-0282430

(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?
51 52	FIDUCIARY	135472	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

STATE STREET BANK & TRUST CO.

04-1867445

(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	TRUSTEE	79567	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

STATE STREET GLOBAL ADVISORS TRUST

81-4017137

(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?
51	INVESTMENT MANAGER	23679	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

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

A Name of plan
COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
38-2296242

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: DEV REAL ESTATE SECURITIES INDEX NL

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS 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)
27-6455179-001	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: DAILY MSCI EMG MKTS INDX NL FUND

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS 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)
04-0025081-192	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: LONG U.S. TREASURY INDEX NL FUND

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS 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)
04-0025081-479	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: 20+ YEAR US TREASURY STRIPS INDX NL

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS 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)
90-0337987-169	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SYSTEMIC HIGH QUAL INT CORP BOND NL

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS 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)
90-0337987-297	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SYSTEMIC HIGH QUAL LONG CORP BND NL

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS 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)
90-0337987-296	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: MSCI ACWI MIN VOL INDX NL QIB FUND

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS 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)
90-0337987-460	C	0

a Name of MTIA, CCT, PSA, or 103-12 IE: LONG US CREDIT CORP BOND INDEX NL

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST COMPANY

c EIN-PN 90-0337987-369	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: DAILY MSCI WORLD INDEX NL FUND

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST COMPANY

c EIN-PN 90-0337987-382	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: US HIGH YIELD BOND INDEX NL CTF

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST COMPANY

c EIN-PN 04-3508891-001	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0

a Name of MTIA, CCT, PSA, or 103-12 IE: NON US CORE EQUITY PORTFOLIO

b Name of sponsor of entity listed in (a): MERCER TRUST COMPANY

c EIN-PN 03-0566617-009	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6638357

a Name of MTIA, CCT, PSA, or 103-12 IE: US LRG CAP CORE PASSIVE EQTY PORT

b Name of sponsor of entity listed in (a): MERCER TRUST COMPANY

c EIN-PN 03-0566613-005	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 14507762

a Name of MTIA, CCT, PSA, or 103-12 IE: PASSIVE LONG GOVT FIXED INCOME PORT

b Name of sponsor of entity listed in (a): MERCER TRUST COMPANY

c EIN-PN 51-0560117-010	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 31453436

a Name of MTIA, CCT, PSA, or 103-12 IE: US SMALL/MID CAP EQUITY PORTFOLIO

b Name of sponsor of entity listed in (a): MERCER TRUST COMPANY

c EIN-PN 03-0566611-003	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1825553

a Name of MTIA, CCT, PSA, or 103-12 IE: OPPORTUNISTIC FIXED INCOME PORT

b Name of sponsor of entity listed in (a): MERCER TRUST COMPANY

c EIN-PN 36-7630030-020	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8699538

a Name of MTIA, CCT, PSA, or 103-12 IE: ACTIVE LONG CORP FIXED INCOME PORT

b Name of sponsor of entity listed in (a): MERCER TRUST COMPANY

c EIN-PN 45-6178743-004	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59247149

a Name of MTIA, CCT, PSA, or 103-12 IE: ACT INTERM CREDIT FIXED INCOME PORT

b Name of sponsor of entity listed in (a): MERCER TRUST COMPANY

c EIN-PN 85-2621954-048	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6598008

a Name of MTIA, CCT, PSA, or 103-12 IE: EMERGENCY MARKETS EQUITY PORTFOLIO

b Name of sponsor of entity listed in (a): MERCER TRUST COMPANY

c EIN-PN 32-6219484-017	**d** Entity code C	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2922449

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

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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
COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COMAU LLC

D Employer Identification Number (EIN)
38-2296242

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)	1057394	385
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	817	601019
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	125561305	131892252
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	126619516	132493656
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	570000	0
1k Total liabilities (add all amounts in lines 1g through1j)	1k	570000	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	126049516	132493656

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)	0	
(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)	11190	
(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)		11190
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	12796770	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		12796770

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		12807960
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6128142	
(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)		6128142
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)	194089	
(6) Bank or trust company trustee/custodial fees	2i(6)	7386	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)	4727	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	29476	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		235678
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6363820
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		6444140
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		20000000
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 589912.

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
COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
COMAU LLC

D Employer Identification Number (EIN)
38-2296242

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): 13-3112458

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

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

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

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

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

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

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

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

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

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

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	**14a**	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14b**	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	**14c**	

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

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

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

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

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

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

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

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

a Enter the percentage of plan assets held as:
Public Equity: 20.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 73.0 %
High-Yield Debt: 7.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 0.0 % Other: 0.0 %

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

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

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN

FINANCIAL STATEMENTS AND ERISA-REQUIRED SUPPLEMENTAL SCHEDULES

YEARS ENDED DECEMBER 31, 2025 AND 2024

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COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Comau LLC Employees' Retirement Income Plan
Southfield, Michigan

Report on the Audit of the Financial Statements

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

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

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

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

Opinion

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

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

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Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Comau LLC Employees' Retirement Income 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 Comau LLC Employees' Retirement Income Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter — Supplemental Schedules Required by ERISA

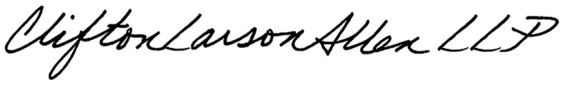
The supplemental schedules of assets (held at end of year) and of reportable transactions as of or for the year ended December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

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



CliftonLarsonAllen LLP

Wauwatosa, Wisconsin
October 7, 2026

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2025 AND 2024

	2025	2024
ASSETS		
INVESTMENTS (at Fair Value)	$ 132,493,271	$ 125,562,122
RECEIVABLE FOR INVESTMENTS SOLD	-	1,057,394
ACCRUED INCOME	385	-
Total Assets	132,493,656	126,619,516
LIABILITIES		
PAYABLE FOR INVESTMENTS PURCHASED	-	570,000
NET ASSETS AVAILABLE FOR BENEFITS	$ 132,493,656	$ 126,049,516

See accompanying Notes to Financial Statements.

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024
ADDITIONS		
INVESTMENT INCOME		
Net Appreciation (Depreciation) in Fair Value of Investments	$ 12,796,770	$ (2,600,864)
Interest and Dividends	11,190	73
Plan Interest in Net Master Trust Investment Income	-	3,713,178
Total Investment Income	12,807,960	1,112,387
Total Additions	12,807,960	1,112,387
DEDUCTIONS		
BENEFITS PAID TO PARTICIPANTS	6,128,142	5,697,752
ADMINISTRATIVE EXPENSES	235,678	25,107
Total Deductions	6,363,820	5,722,859
NET INCREASE (DECREASE)	6,444,140	(4,610,472)
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	126,049,516	130,659,988
End of Year	$ 132,493,656	$ 126,049,516

See accompanying Notes to Financial Statements.

NOTE 1 DESCRIPTION OF THE PLAN

The following description of Comau LLC (the Company) Employees' Retirement Income Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan established October 1, 1964. The Plan was amended and restated throughout the years to comply with tax legislation and most recently amended effective December 31, 2025.

Effective December 31, 2025, the Plan was amended to freeze accrued benefits and all future benefit accruals for participants who are members of either the Novi Industries Employees Association (NIEA) or Comau Employees Association (CEA) Bargaining Units.

The Plan was amended effective January 1, 2024 to increase the mandatory cash out limit to $7,000.

The Plan is administered by the Company, and the Company has overall responsibility for the operation and administration of the Plan. The Company has delegated investment fiduciary responsibility to the Comau LLC Employees' Retirement Income Plan Committee, and that Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company.

The Plan covers substantially all employees of the Company who were hired prior to June 3, 2010 or rehired prior to January 1, 2013. The Plan is currently frozen to new participants and excludes both union and non-union employees hired prior to varying dates noted in the collective bargaining agreements and plan document, respectively. The current collective bargaining agreements no longer allow for new participation in the Plan. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Pension Benefits

The Plan is comprised of both non-union and union employees, as noted above, each of which have varying terms and formulas. Benefit accruals have been frozen for non-union employees effective April 1, 2013. Participants who are members of the NIEA Bargaining Unit or the CEA Bargaining Unit had the option to make a one-time irrevocable election to waive the right to any additional accruals under the Plan in exchange for eligibility for employer and matching contributions under the Comau LLC 401(k) Plan effective after June 30, 2023 or March 31, 2024, respectively.

Participants become fully vested in the Plan upon attaining normal retirement age or a participant's early retirement date, death, total disability, or upon the completion of five years of vesting service. Normal retirement age is defined as the older of age 65 or the age of the participant on the date five years after the first day of the Plan year in which his plan entry date occurred. A participant's early retirement date is the first day of the month on which the participant ceases to be an employee and has attained age 55 and completed ten years of vesting service.

NOTE 1 DESCRIPTION OF THE PLAN (CONTINUED)

Death and Disability Benefits

If an active employee dies at age 55 or older, a death benefit equal to the value of the employee's accumulated pension benefits is paid to the employee's beneficiary. Active employees who become totally disabled receive annual disability benefits that are equal to the normal retirement benefits they have accumulated as of the time they become disabled. Disability benefits are paid until normal retirement age at which time disabled participants begin receiving normal retirement benefits computed as though they had been employed to normal retirement age.

Funding Policy

The Plan's funding policy is for the Company to contribute an amount which will meet or exceed the annual ERISA minimum funding requirement. During 2025 and 2024, the Company made no contributions. The Company's contributions for 2025 and 2024 met the minimum funding requirements of ERISA.

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

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and trustees. See Note 6 for discussion of fair value measurements.

NOTE 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income Recognition (Continued)

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

The Plan's expenses 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 (depreciation) in fair value of investments presented in the accompanying statements of changes in net assets available for benefits.

Subsequent Events

The Plan has evaluated subsequent events through October 7, 2026, the date the financial statements were available to be issued.

NOTE 3 ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

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

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

Benefits under the Plan are accumulated based on the employees' credited years multiplied by the respective benefit rate or rates applicable to each plan year. Benefits payable under all circumstances - retirement, death, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided through annuity contracts are excluded from plan assets and are also excluded from accumulated plan benefits. The actuarial present value of accumulated plan benefits is determined by an independent actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

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

The significant actuarial assumptions used in the valuation as of December 31, 2024 were:

Interest Rate: Investment return, net of expenses, on Plan assets was at the rate of 5.76% per year.

Retirement Age: Employees are assumed to retire at varying ages from 55 to 70.

Mortality Basis: Pri–2012 base mortality tables with no collar adjustment, projected using the MSS-2024 projection scale.

Turnover: Actuarial assumptions include provisions for employees who terminate their employment for reasons other than death, disability, or retirement using predetermined annual rates which vary by age.

Form of Payment: 100% of single participants are assumed to elect a single life annuity and married participants have split assumptions between electing a single life annuity and joint & 55% survivor annuity, depending upon their status.

Percentage Married: 80% of active male members are assumed to be married and to be three years older than their spouse. 70% of active female participants are assumed to be married and to be 3 years younger than their spouse.

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

The computation of the actuarial present value of accumulated plan benefits was made as of January 1, 2025. Had the valuation been performed as of December 31, 2024, there would be no material differences.

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

The following is a summary of actuarial present value of accumulated plan benefits as of December 31, 2024:

Actuarial Present Value of Accumulated Plan Benefits:	
Vested Benefits:	
Participants Currently Receiving Payments	$ 61,963,721
Other Participants	56,064,790
Total Vested Benefits	118,028,511
Nonvested Benefits	585,893
Total Actuarial Present Value of Accumulated Plan Benefits	$ 118,614,404

The changes in the actuarial present value of accumulated Plan benefits are summarized as follows for the year ended December 31, 2024:

Actuarial Present Value of Accumulated Plan Benefits - Beginning of Year	$ 126,332,882
Increase (Decrease) During the Year Attributable to:	
Change in Actuarial Assumptions	(8,449,666)
Benefits Accumulated, Including Actuarial Gains and Losses	168,013
Increase for Interest	6,260,927
Benefits Paid	(5,697,752)
Actuarial Present Value of Accumulated Plan Benefits - End of Year	$ 118,614,404

The assumption changes for the year ended December 31, 2024 consisted of changes in the interest rate and the projected mortality improvement scale.

NOTE 4 CERTIFICATION OF INVESTMENT INFORMATION

State Street Bank and Trust Company, the qualified institution of the Plan, has supplied the Plan administrator with a certification as to the completeness and accuracy of investments as of December 31, 2025 and 2024, and investment income for the years then ended, in the accompanying financial statements and ERISA-required supplemental schedules.

NOTE 5 INTEREST IN MASTER TRUST

For the period January 1, 2024 through December 17, 2024, the Plan's investments were in the FCA US LLC Master Retirement Trust (Master Trust), which was established for the investment of the assets of the Plan and other retirement plans sponsored by FCA US LLC. The assets of the Master Trust are held by the qualified institution.

Effective December 18, 2024, the Plan's assets were transferred out of the Master Trust, and as of December 31, 2024, the Plan did not have an interest in the Master Trust.

The Plan had a divided interest in the Master Trust, and this interest was allocated its respective share of commingled assets based on the number of units owned by the respective plan. The value of the Plan's interest in the master trust was based on the beginning of year value of the Plan's interest in the trust plus actual contributions and allocated investment income (loss) less actual distributions and allocated administrative expenses. The qualified institution is not responsible for investment-making decisions.

The net investment income of the master trust for the period January 1, 2024 through December 17, 2024 consisted of the following:

	2024
Net Realized and Unrealized Appreciation in Fair Value of Investments	$ 34,991,431
Interest and Dividend Income	206,710,379
Net Investment Income	$ 241,701,810

NOTE 6 FAIR VALUE OF INVESTMENTS

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

NOTE 6 FAIR VALUE OF INVESTMENTS (CONTINUED)

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

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

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

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

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

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

The use of different market assumptions and/or different valuation techniques may have a material effect on the fair value amounts. Accordingly, the fair values presented herein may not be indicative of the amounts that could be realized in a current market exchange.

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

Money Market Fund: Valued at $1 cost, which is the value at which the fund is traded and approximates fair value based on the fair value of the fund's underlying investments.

Common Collective Trusts: Valued at the net asset value (NAV) of shares held by the Plan at year-end. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liability. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

NOTE 6 FAIR VALUE OF INVESTMENTS (CONTINUED)

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

	2025				
	Level 1	Level 2	Level 3	Funds at Reported NAV	Total Investments
Assets:					
Money Market Fund	$ 601,019	$ -	$ -	$ -	$ 601,019
Common Collective Trusts	-	-	-	131,892,252	131,892,252
Total Assets at Fair Value	$ 601,019	$ -	$ -	$ 131,892,252	$ 132,493,271

	2024				
	Level 1	Level 2	Level 3	Funds at Reported NAV	Total Investments
Assets:					
Money Market Fund	$ 817	$ -	$ -	$ -	$ 817
Common Collective Trusts	-	-	-	125,561,305	125,561,305
Total Assets at Fair Value	$ 817	$ -	$ -	$ 125,561,305	$ 125,562,122

The following is a description of the nature and risks of the classes of assets by major security type that are valued using NAV:

Commingled funds are several accounts that are blended together in order to reduce trading costs, improve diversification, and receive professional money management.

The Plan has investments in a number of commingled funds which fall into the category of common collective trusts that are valued at NAV. These funds provide exposure to a number of different asset classes and investment strategies to help the Plan achieve its target asset allocation and risk and return objectives.

The following table is a summary of the Plan's investments valued at NAV at December 31, 2025 and 2024, including information for each fund's value asset class category, withdrawal schedule, and disclosure of unfunded commitments:

Investment Description	Primary Investment Holdings	Dollar Value of Interest	Withdrawal Schedule	Unfunded Commitments
Common Collective Trusts	Equity Securities	$ 131,892,252	Varies	None

	2024			
Investment Description	Primary Investment Holdings	Dollar Value of Interest	Withdrawal Schedule	Unfunded Commitments
Common Collective Trusts	Equity Securities	$ 125,561,305	Varies	None

NOTE 7 DERIVATIVES

During the period January 1, 2024 through December 17, 2024 in which the Plan participated in the Master Trust, the Plan's derivative contracts consisted of various futures contracts, foreign currency contracts, options contracts, and interest rate, total return, and credit default swaps. Changes in the fair value (i.e., gains or losses) of the derivatives for the period January 1, 2024 through December 17, 2024, were recorded in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2024.

Financial Futures Contracts

The Master Trust investment managers entered into such contracts to manage market risk, with maturities generally within six months.

Forward Foreign Exchange Contracts

During the period January 1, 2024 through December 17, 2024, foreign exchange transactions were processed by the Master Trust as part of the overall portfolio strategy. Forward foreign exchange contracts are valued at the spot market foreign exchange rate of the underlying currencies as of the year-end date.

Written Options and Purchased Options

The Master Trust investment managers entered into such contracts to manage market risk, with maturities generally within six months.

Swaps

The Master Trust investment managers used interest rate swaps to both mitigate risk from changes in interest rates and in place of physical securities when it is more cost effective and/or efficient, with maturities greater than one year. The Master Trust investment managers also entered into credit default swaps to manage market exposure or to reduce exposure to defaults of corporate and sovereign issuers.

For the period January 1, 2024 through December 17, 2024, futures contracts, written options, and swap contracts experienced losses of $168,689,354 and forward foreign exchange contracts experienced gains of $37,171,378.

NOTE 8 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:

1. Annuity benefits 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.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. governmental agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. 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 pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination.

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

NOTE 9 PLAN TAX STATUS

The Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code (IRC). Therefore, they believe that the Plan is qualified, and the related trust is tax-exempt.

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

NOTE 10 RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of the investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

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

NOTE 11 PARTY-IN-INTEREST TRANSACTIONS

The plan investments are held by State Street Bank and Trust Company. State Street Bank and Trust Company is the qualified institution as defined by the Plan and, therefore, the investment transactions, managed by an affiliate of State Street Bank and Trust Company, qualify as party-in-interest transactions. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers and a related party. These transactions qualify as party in interest transactions, which are exempt from the prohibited transaction rules of ERISA.

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
E.I.N. 38-2296242 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		Money Market Fund		
*	State Street	Institutional Treasury Money Market Fund	$ 601,019	$ 601,019
		Common Collective Trusts		
*	Mercer	Non US Core Equity Portfolio	5,803,539	6,638,357
*	Mercer	US Large Cap Core Passive Equity Portfolio	12,441,516	14,507,762
*	Mercer	Passive Long Government Fixed Income Portfolio	29,962,581	31,453,436
*	Mercer	US Small/Mid Cap Equity Portfolio	1,638,203	1,825,553
*	Mercer	Active Long Corporate Fixed Income Portfolio	55,388,741	59,247,149
*	Mercer	Active Intermediate Credit Fixed Income Portfolio	6,280,216	6,598,008
*	Mercer	Opportunistic Fixed Income Portfolio	8,164,281	8,699,538
*	Mercer	Emerging Markets Equity Portfolio	2,459,797	2,922,449
		Total Common Collective Trusts	122,138,874	131,892,252
		Total	$ 122,739,893	$ 132,493,271

** Indicates Party-in-Interest*

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
E.I.N. 38-2296242 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost	(h) Current Value	(i) Net Gain (Loss)
Category (i) - Single Transaction in Excess of 5% of Plan Assets						
US Lare Cap Core Passive Equity Portfolio	Common Collective Trust	$ 13,200,000	$ -	$ 13,200,000	$ 13,200,000	$ -
Passive Long Government Fixed Income Portfolio	Common Collective Trust	26,400,000	-	26,400,000	26,400,000	-
Active Long Corporate Fixed Income Portfolio	Common Collective Trust	49,510,000	-	49,510,000	49,510,000	-
Active Long Corporate Fixed Income Portfolio	Common Collective Trust	7,011,942	-	7,011,942	7,011,942	-
Opportunistic Fixed Income Portfolio	Common Collective Trust	7,700,000	-	7,700,000	7,700,000	-
Institutional Treasury Money Market Fund	Money Market Fund	13,890,392 -	- 13,785,438	13,890,392 13,785,438	13,890,392 13,785,438	- -
20+ Year U.S. Treasury STRIPS Index Fund	Common Collective Trust	-	7,167,263	7,793,075	7,167,263	(625,812)
Systematic High Quality Int Corp Bond	Common Collective Trust	-	17,736,426	17,274,974	17,736,426	461,452
Systematic High Quality Long Corp Bond	Common Collective Trust	-	13,755,495	13,999,381	13,755,495	(243,886)
MSCI ACWI MV Index Non-Lending Fund	Common Collective Trust	-	16,817,914	15,755,028	16,817,914	1,062,886
Long U.S. Credit Corporate Index	Common Collective Trust	-	42,563,034	43,352,902	42,563,034	(789,868)
Daily MSCI World Index Non-Lending	Common Collective Trust	-	6,752,915	6,595,555	6,752,915	157,360
High Yield Bond Index	Common Collective Trust	-	6,415,950	6,276,835	6,415,950	139,115

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
E.I.N. 38-2296242 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost	(h) Current Value	(i) Net Gain (Loss)
Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets						
US Lare Cap Core Passive Equity Portfolio	Common Collective Trust	13,942,079	-	13,942,079	13,942,079	-
		-	1,634,996	1,500,563	1,634,996	134,433
Passive Long Government Fixed Income Portfolio	Common Collective Trust	30,145,036	-	30,145,036	30,145,036	-
		-	196,742	182,455	196,742	14,287
Active Long Corporate Fixed Income Portfolio	Common Collective Trust	56,521,942	-	56,521,942	56,521,942	-
		-	1,203,834	1,133,201	1,203,834	70,633
Opportunistic Fixed Income Portfolio	Common Collective Trust	8,164,281	-	8,164,281	8,164,281	-
Institutional Treasury Money Market Fund	Money Market Fund	17,706,830	-	17,706,830	17,706,830	-
		-	17,106,628	17,106,628	17,106,628	-
U.S. Long Treasury Index Non-Lending Fund	Common Collective Trust	-	11,448,813	11,692,432	11,448,813	(243,619)
		40,000	-	40,000	40,000	-
20+ Year U.S. Treasury STRIPS Index Fund	Common Collective Trust	-	7,713,354	8,330,101	7,713,354	(616,747)
		390,000	-	390,000	390,000	-
Systematic High Quality Int Corp Bond	Common Collective Trust	-	18,376,426	17,901,922	18,376,426	474,504
		220,000	-	220,000	220,000	-
Systematic High Quality Long Corp Bond	Common Collective Trust	-	13,985,495	14,229,637	13,985,495	(244,142)
		50,000	-	50,000	50,000	-
MSCI ACWI MV Index Non-Lending Fund	Common Collective Trust	-	17,678,738	16,580,171	17,678,738	1,098,567
		162,600	-	162,600	162,600	-
Long U.S. Credit Corporate Index	Common Collective Trust	-	43,211,171	44,001,249	43,211,171	(790,078)
		224,860	-	224,860	224,860	-
Daily MSCI World Index Non-Lending	Common Collective Trust	-	6,902,915	6,747,419	6,902,915	155,496
		389,300	-	389,300	389,300	-
High Yield Bond Index	Common Collective Trust	-	6,565,950	6,425,802	6,565,950	140,148
		120,000	-	120,000	120,000	-

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

Columns (e) and (f) are omitted as they are not applicable.



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, line 26a — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29											
30–34											
35–39											
40–44		4		2	1						7
45–49		5	5	10	4	1					25
50–54		6	3	16	7		9	1			42
55–59		9	5	8	20	7	10	6	2		67
60–64		2	6	8	25	20	19	11	9	8	108
65–69		2	3	8	6	2	1	5	6	8	41
70 & up			1		3		2		1		7
Total		28	23	52	66	30	41	23	18	16	297

In each cell, the number is the count of active participants for each age/service combination.

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

Actuarial assumptions for January 1, 2025 funding valuation

Discount rate sponsor elections		
• Segment rates or full yield curve	Segment	
• Look-back months	4	
	Stabilized	**Nonstabilized**
• First 5 years	5.07%	5.07%
• Next 15 years	5.31%	5.33%
• Over 20 years	5.50%	5.36%
Mortality sponsor elections		
• Healthy and disabled participants	Section 430(h)(3) prescribed generational annuitant and non-annuitant mortality tables for 2025 plan years funding valuation. These tables are based on the Pri-2012 mortality tables projected with the IRS modified MP-2021 mortality improvement scale, in accordance with IRS regulation 1.430(h)(3)-1.	
Other economic assumptions		
• Salary increases	N/A	
• Flat-dollar benefit increases	N/A	
• Social Security taxable wage base increases	N/A	
• Inflation	N/A	
• Expected investment return	5.76% for 2025, 5.08% for 2024 and 5.42% for 2023	
• Expenses	$40,000 added to current year normal cost	

Rationale for economic assumptions

- Discount rate – Prescribed by IRS and method elected by Comau LLC.
- Expected investment return – The expected investment return is based on the median simulated investment return using forward looking capital market assumptions published in Mercer Investment Consulting's Capital Markets Outlook for the plan's asset allocation. The return assumption is net of an adjustment of 12 basis points for investment expenses and trustee fees assumed to be paid from plan assets.
- Expenses – This assumption is based on anticipated administrative expenses expected to be paid from plan assets during the year.

Demographic assumptions	
• Withdrawal	See table of sample rates.
• Disability incidence	30% of the Disability Incidence under the 1972-1976 OASDI Study. See table of sample rates.
• Retirement age	See table of sample rates.
• Benefit commencement age for	
— Future vested deferred	62

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

— Current vested deferred	62	
• Spouse assumptions	**Male participants**	**Female participants**
— Percentage married	80%	70%
— Spouse age difference	3 years younger	3 years older
Form of payment — Single	**Single Life**	**55% J&S**
• Active retirements	100%	0%
• Future vested deferred	100%	0%
• Future disabilities	100%	0%
• Future deaths	n/a	n/a
• Current vested deferred	100%	0%
Form of payment — Married	**Single Life**	**55% J&S**
• Active retirements	0%	100%
• Future vested deferred	0%	100%
• Future disabilities	100%	0%
• Future deaths	0%	100%
• Current vested deferred	100%	0%
Unpredictable contingent event assumptions	Not applicable	

Table of sample rates

		Percentage	
		Disability incidence	
Attained age	**Withdrawal Unisex**	**Male**	**Female**
20	29.90%	0.143%	0.070%
25	20.70%	0.171%	0.098%
30	14.00%	0.221%	0.170%
35	10.00%	0.301%	0.268%
40	7.90%	0.435%	0.401%
45	7.00%	0.661%	0.595%
50	6.40%	1.087%	0.937%
55	5.06%	1.882%	1.523%
60	3.91%	2.720%	1.860%
65	0.00%	3.470%	1.960%
70	0.00%	4.070%	2.040%

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

Attained age	Percentage Retirement
Under 55	0.00%
55-63	5.50%
64	15.0%
65	30.0%
66-69	20.0%
70+	100.0%

Rationale for demographic assumptions

- Mortality – Prescribed by IRS Section 430 and relevant regulations
- Withdrawal – Termination rates are based on the results of the 2017 experience study.
- Disability incidence – Disability rates were based on a published table for pension participants believed to have reasonably similar characteristics participating in pension plans with similar disability provisions. The table rates have been loaded to level set the assumption to the plan's historical experience.
- Retirement age – Retirement rates are based on the results of the 2017 experience study.
- Benefit commencement age – Deferred vested participants' assumed commencement age is based on the results of the 2017 experience study.

Actuarial methods for funding

Asset methods

The asset valuation method is an average of the adjusted market value for each year during the last two years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as required by IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor provides us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.

- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break-in-service on the valuation date are treated as terminated participants.

- **Insurance contracts**: The plan does not have any insurance contracts.

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

Minimum funding methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual are the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
E.I.N. 38-2296242 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost	(h) Current Value	(i) Net Gain (Loss)
Category (i) - Single Transaction in Excess of 5% of Plan Assets						
US Lare Cap Core Passive Equity Portfolio	Common Collective Trust	$ 13,200,000	$ -	$ 13,200,000	$ 13,200,000	$ -
Passive Long Government Fixed Income Portfolio	Common Collective Trust	26,400,000	-	26,400,000	26,400,000	-
Active Long Corporate Fixed Income Portfolio	Common Collective Trust	49,510,000	-	49,510,000	49,510,000	-
Active Long Corporate Fixed Income Portfolio	Common Collective Trust	7,011,942	-	7,011,942	7,011,942	-
Opportunistic Fixed Income Portfolio	Common Collective Trust	7,700,000	-	7,700,000	7,700,000	-
Institutional Treasury Money Market Fund	Money Market Fund	13,890,392	-	13,890,392	13,890,392	-
		-	13,785,438	13,785,438	13,785,438	-
20+ Year U.S. Treasury STRIPS Index Fund	Common Collective Trust	-	7,167,263	7,793,075	7,167,263	(625,812)
Systematic High Quality Int Corp Bond	Common Collective Trust	-	17,736,426	17,274,974	17,736,426	461,452
Systematic High Quality Long Corp Bond	Common Collective Trust	-	13,755,495	13,999,381	13,755,495	(243,886)
MSCI ACWI MV Index Non-Lending Fund	Common Collective Trust	-	16,817,914	15,755,028	16,817,914	1,062,886
Long U.S. Credit Corporate Index	Common Collective Trust	-	42,563,034	43,352,902	42,563,034	(789,868)
Daily MSCI World Index Non-Lending	Common Collective Trust	-	6,752,915	6,595,555	6,752,915	157,360
High Yield Bond Index	Common Collective Trust	-	6,415,950	6,276,835	6,415,950	139,115

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
E.I.N. 38-2296242 PLAN NO. 001
SCHEDULE H, LINE 4j—SCHEDULE OF REPORTABLE TRANSACTIONS
YEAR ENDED DECEMBER 31, 2025

(a) Identity of Party Involved	(b) Description of Assets	(c) Purchase Price	(d) Selling Price	(g) Cost	(h) Current Value	(i) Net Gain (Loss)
Category (iii) - A Series of Transactions in Excess of 5% of Plan Assets						
US Lare Cap Core Passive Equity Portfolio	Common Collective Trust	13,942,079 -	- 1,634,996	13,942,079 1,500,563	13,942,079 1,634,996	- 134,433
Passive Long Government Fixed Income Portfolio	Common Collective Trust	30,145,036 -	- 196,742	30,145,036 182,455	30,145,036 196,742	- 14,287
Active Long Corporate Fixed Income Portfolio	Common Collective Trust	56,521,942 -	- 1,203,834	56,521,942 1,133,201	56,521,942 1,203,834	- 70,633
Opportunistic Fixed Income Portfolio	Common Collective Trust	8,164,281	-	8,164,281	8,164,281	-
Institutional Treasury Money Market Fund	Money Market Fund	17,706,830 -	- 17,106,628	17,706,830 17,106,628	17,706,830 17,106,628	- -
U.S. Long Treasury Index Non-Lending Fund	Common Collective Trust	- 40,000	11,448,813 -	11,692,432 40,000	11,448,813 40,000	(243,619) -
20+ Year U.S. Treasury STRIPS Index Fund	Common Collective Trust	- 390,000	7,713,354 -	8,330,101 390,000	7,713,354 390,000	(616,747) -
Systematic High Quality Int Corp Bond	Common Collective Trust	- 220,000	18,376,426 -	17,901,922 220,000	18,376,426 220,000	474,504 -
Systematic High Quality Long Corp Bond	Common Collective Trust	- 50,000	13,985,495 -	14,229,637 50,000	13,985,495 50,000	(244,142) -
MSCI ACWI MV Index Non-Lending Fund	Common Collective Trust	- 162,600	17,678,738 -	16,580,171 162,600	17,678,738 162,600	1,098,567 -
Long U.S. Credit Corporate Index	Common Collective Trust	- 224,860	43,211,171 -	44,001,249 224,860	43,211,171 224,860	(790,078) -
Daily MSCI World Index Non-Lending	Common Collective Trust	- 389,300	6,902,915 -	6,747,419 389,300	6,902,915 389,300	155,496 -
High Yield Bond Index	Common Collective Trust	- 120,000	6,565,950 -	6,425,802 120,000	6,565,950 120,000	140,148 -

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

Columns (e) and (f) are omitted as they are not applicable.

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
COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
38-2296242

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**	126,049,516
b Actuarial value	**2b**	127,782,966

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	993	63,538,646	63,538,646
b For terminated vested participants	661	26,678,603	26,678,603
c For active participants	297	31,446,243	32,058,725
d Total	1,951	121,663,492	122,275,974

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**	5.36%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	366,052
b Expected plan-related expenses	**6b**	40,000
c Target normal cost	**6c**	406,052

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 JESSICA DIGREGORIO-VANDERHOEF JDV — 9/18/2026

Signature of actuary — Date

JESSICA DIGREGORIO-VANDERHOEF — 2608957

Type or print name of actuary — Most recent enrollment number

MERCER — 248-945-5500

Firm name — Telephone number (including area code)

ONE TOWNE SQUARE
SUITE 1100
SOUTHFIELD MI 48076

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	24,927,649
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1,154,827
9 Amount remaining (line 7 minus line 8)	0	23,772,822
10 Interest on line 9 using prior year's actual return of 0.87 %	0	206,824
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 5.11 %		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		
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	23,979,646

Part III Funding Percentages

14 Funding target attainment percentage	14	84.89 %
15 Adjusted funding target attainment percentage	15	104.50 %
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	94.67 %
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? ☒ Yes ☐ No

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:

a Segment rates:

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

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	64

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**	406,052
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	18,472,654	1,801,203
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**	2,207,255

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement		2,207,255	2,207,255

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**	
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

Plan: Comau LLC Employees' Retirement Income Plan
EIN/PN: 38-2296242/001
Valuation Date: 01/01/2025

Schedule SB, line 26b - Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2025	494,595	1,151,611	5,834,986	7,481,192
2026	781,132	1,295,283	5,739,937	7,816,352
2027	1,069,521	1,480,074	5,637,014	8,186,609
2028	1,365,854	1,649,073	5,524,604	8,539,531
2029	1,677,385	1,801,916	5,402,939	8,882,240
2030	1,938,020	1,876,518	5,271,500	9,086,038
2031	2,141,107	1,931,399	5,130,824	9,203,330
2032	2,339,145	1,962,875	4,971,138	9,273,158
2033	2,462,792	2,005,982	4,811,149	9,279,923
2034	2,552,954	2,058,231	4,641,116	9,252,301
2035	2,629,766	2,058,963	4,462,525	9,151,254
2036	2,687,821	2,069,723	4,275,741	9,033,285
2037	2,729,180	2,047,816	4,081,150	8,858,146
2038	2,739,114	2,033,221	3,879,494	8,651,829
2039	2,731,465	1,979,650	3,671,620	8,382,735
2040	2,728,543	1,938,449	3,458,457	8,125,449
2041	2,698,542	1,886,021	3,241,018	7,825,581
2042	2,657,769	1,823,181	3,020,420	7,501,370
2043	2,610,453	1,755,717	2,797,886	7,164,056
2044	2,550,981	1,689,783	2,574,796	6,815,560
2045	2,484,878	1,625,308	2,352,699	6,462,885
2046	2,401,605	1,554,273	2,133,302	6,089,180
2047	2,309,448	1,483,328	1,918,454	5,711,230
2048	2,212,409	1,404,294	1,710,111	5,326,814
2049	2,107,385	1,325,406	1,510,261	4,943,052
2050	1,994,966	1,243,253	1,320,811	4,559,030
2051	1,877,904	1,160,057	1,143,460	4,181,421
2052	1,756,011	1,076,264	979,628	3,811,903
2053	1,631,580	992,401	830,377	3,454,358
2054	1,504,840	909,068	696,356	3,110,264
2055	1,378,116	826,940	577,771	2,782,827
2056	1,252,955	746,740	474,381	2,474,076
2057	1,130,886	669,210	385,555	2,185,651
2058	1,013,307	595,064	310,343	1,918,714
2059	901,444	524,940	247,564	1,673,948
2060	796,282	459,357	195,883	1,451,522
2061	698,544	398,707	153,899	1,251,150
2062	608,687	343,241	120,216	1,072,144
2063	526,897	293,072	93,507	913,476
2064	453,147	248,180	72,554	773,881
2065	387,222	208,434	56,275	651,931
2066	328,765	173,618	43,726	546,109
2067	277,324	143,440	34,114	454,878
2068	232,377	117,556	26,781	376,714
2069	193,381	95,589	21,195	310,165
2070	159,783	77,134	16,933	253,850
2071	131,034	61,783	13,663	206,480
2072	106,609	49,132	11,131	166,872
2073	86,010	38,798	9,148	133,956
2074	68,772	30,425	7,571	106,768

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

Each employee is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 64.

(A) Retirement age	(B) Retirement percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
55	5.50%	10,000	550	30,250
56	5.50%	9,450	520	29,106
57	5.50%	8,930	491	27,996
58	5.50%	8,439	464	26,921
59	5.50%	7,975	439	25,879
60	5.50%	7,536	414	24,870
61	5.50%	7,122	392	23,894
62	5.50%	6,730	370	22,950
63	5.50%	6,360	350	22,037
64	15.00%	6,010	902	57,698
65	30.00%	5,109	1,553	99,618
66	20.00%	3,576	715	47,204
67	20.00%	2,861	572	38,335
68	20.00%	2,289	458	31,126
69	20.00%	1,831	366	25,267
70	100.00%	1,465	1,465	102,532
Total				635,683
Average				63.57

Schedule SB, Part V — Summary of Plan Provisions

Summary of major plan provisions

Effective date and plan year	Original plan: October 1, 1964 Restated plan: January 1, 2013 Plan year: Calendar Year
Status of the plan	The plan has ongoing benefit accruals for some union participants. All non-union participants are frozen as of April 1, 2013. All remaining participants will be frozen as of December 31, 2025.
Significant events that occurred during the year	Participants of the NIEA union were offered an opportunity to make a one-time irrevocable election to cease future accruals as of June 30, 2023 under the Plan in exchange for eligibility for employer and matching contributions under the 401(k) plan. A small group of participants elected to do this. Participants of the CEA union were offered an opportunity to make a one-time irrevocable election to cease future accruals as of March 31, 2024 under the Plan in exchange for eligibility for employer and matching contributions under the 401(k) plan. A small group of participants elected to do this. Effective January 1, 2026, all union participants will no longer earn any additional credited service.
Definitions	
• Covered employees	All union employees at Comau hired prior to March 25, 2013 and non-union employees hired prior to June 3, 2010.
• Participation	First anniversary of date of employment, or if later, the employer's date of participation.
• Employee contributions	None.
• Eligibility service	An Employee receives one (1) year of Eligibility Service for each Plan Year in which he has 1,000 or more hours of service. Eligibility Service will be granted from the Employees' date of hire except that participants in the Freeland Manufacturing Company and Novi Industries, Inc. receive Eligibility Service from Employer date of participation (October 1, 1984 and October 1, 1985, respectively).

Schedule SB, Part V — Summary of Plan Provisions

- Credited service

A Covered Employee receives one (1) year of Credited Service for each Plan Year in which he has 1,725 or more hours of service. Proportionate credit is given for less than 1,725 hours of service under the following schedule:

Hours of service	Years of credited service
Less than 75	0
75 – 224	1/12
225 – 374	2/12
375 – 524	3/12
525 – 674	4/12
675 – 824	5/12
825 – 974	6/12
975 – 1,124	7/12
1,125 – 1,274	8/12
1,275 – 1,424	9/12
1,425 – 1,574	10/12
1,575 – 1,724	11/12
1,725 or over	12/12

Credited service will be granted from the Employee's date of hire except that participants in the following companies receive credited service from the Employers date of participation.

Company	Date of Participation
Freeland Manufacturing	10/1/1984
Novi Industries	10/1/1985
CP Industries (CP)	5/1/2000
CP Services (CPS)	10/1/2000
CP Powertrain (CPPS)	5/1/1999
X-Mation	2/1/2000
Precision.com	2/21/2001

Credited Service has been frozen for the following locations as of the date shown:

- Freeland Manufacturing Company August 31, 1998
- Farley Industries April 30, 1999
- Royal Oak Manufacturing May 10, 1999
- All non-union Covered Employees April 1, 2013
- NIEA union participants that elected to participate in the 401k plan June 30, 2023

Schedule SB, Part V — Summary of Plan Provisions

- CEA union participants that elected to participate in the 401k plan March 31, 2024
- All union participants, not already frozen, December 31, 2025

Credited Service was frozen beginning June 25, 2005 through December 31, 2005 for the following participants:

- Wisne Design
- White collar, clerical and administrative personnel of Comau, Inc. Employees' Retirement Income Plan., excluding ASW union members
- White collar, clerical and administrative personnel of Comau Pico Powertrain

Credited Service was frozen beginning July 3, 2006 through December 31, 2006 for the following participants:

- Comau Pico Design
- White collar, clerical and administrative personnel of Comau Pico Powertrain
- White collar, clerical and administrative personnel of Comau Pico, Inc.

Credited Service was frozen beginning January 1, 2007 through December 31, 2007 and January 1, 2008 through December 31, 2008 for the following participants:

- Comau Pico Design
- White collar, clerical and administrative personnel of Comau Pico Powertrain
- White collar, clerical and administrative personnel of Comau Pico, Inc.

Credited Service will begin accruing annually for these participants under the plan effective January 1, 2009.

Credited service is capped after 30 years.

Normal retirement

- Eligibility: The later of age 65 or the 5th anniversary of participant's date of hire.
- Benefit: The monthly benefit is based on Credited Service (maximum of 30 years) and the following benefit rates:

Benefit Class	Service before 10/1/1998	Service after 10/1/1998	Service after 1/1/2006
Wisne Design	$17.00	$17.00	$50.00
ASW Union	$23.75	$50.00	$50.00
Novi Union	$23.75	$50.00	$50.00
Non-Union (except Wisne Design)	$23.75	$50.00	$50.00
Pico Resources	$23.75	$50.00	$50.00

Schedule SB, Part V — Summary of Plan Provisions

Early retirement

- Eligibility: Age 55 and 10 years of Credited Service.
- Benefit: Accrued Normal Retirement Benefit reduced for payment prior to age 62 under the following schedule. Reductions are interpolated to the nearest 1/10th of 1% for each additional month for ages in between:

Age when Benefits Commence	Percentage
62 or over	100.0
61	93.3
60	86.7
59	80.8
58	75.2
57	69.4
56	63.5
55	57.9

Late retirement

- Eligibility: After Normal Retirement Age.
- Benefit: Equal to the greater of the Accrued Normal Retirement Benefit as of Late Retirement Date or the Actuarial Equivalent of the Accrued Normal Retirement Benefit as of Normal Retirement Age.

Deferred vested

- Eligibility: 5 years of Eligibility Service.
- Benefit: Accrued Normal Retirement Benefit is payable at Normal Retirement Age. Reduced benefit is available on or after age 55 if Participant has 10 or more years of Credited Service. Reduction of 5/9 of 1% for first 60 months prior to age 65 and 5/18 of 1% for next 60 months. If participant was still employed while age 55 (or older) with 10 or more years of Credited Service they are eligible for an early unreduced benefit starting at age 62.

Disability

- Eligibility: 10 years of Credited Service and Permanently and Totally Disabled.
- Benefit: Accrued Normal Retirement Benefit is payable until Normal Retirement Age. Disability benefits are reduced by any workers' compensation benefits.

Death

- Eligibility: Death while eligible for normal retirement, early retirement, late retirement or deferred vested benefits.
- Benefit prior to retirement: The amount of benefit is equal to 55% of the vested portion of the Employee's Accrued Normal Retirement Benefit reduced for payment prior to age 65 and for election of the joint annuitant option. The benefit is payable to the spouse on the first day of the month following the later of the date of the Employee's death or the date the Employee would have attained Early Retirement Age. The Employee's benefit at retirement is not reduced to pay for this coverage.

Schedule SB, Part V — Summary of Plan Provisions

- Benefit after retirement — Lump sum of $500 payable to beneficiary of Normal, Early or Disability retiree. This benefit is reduced by any Company group insurance benefit.

- Medicare allowance — Normal, Early and Disability retirees are entitled to a monthly Medicare allowance when they reach age 65 in accordance with the following schedule:

	Benefit Level		
Benefit Class	**Retire Before 10/1/1998**	**Retire After 10/1/1998**	**Retire After 1/1/2006**
Wisne Design	$3.00	$3.00	$12.00
ASW Union	$9.00	$12.00	$12.00
Novi Union	$9.00	$12.00	$12.00
Non-Union (except Wisne Design)	$9.00	$12.00	$12.00
Pico Resources	$9.00	$12.00	$12.00

Form of benefits

- Automatic form for unmarried participants — Life annuity.

- Automatic form for married participants — Unless rejected in writing, benefit will be paid in the form of a Surviving Spouse Option, with 55% of the Covered Employee's Benefit continuing to the spouse upon the death of the Employee. The benefit payable to the Covered Employee will be reduced to 95% plus or minus ½% for each full year the spouse is older than the employee (maximum 100%) or younger than the Employee in excess of five full years.

- Optional forms — Optional forms include 75% Joint and Survivor Annuity and 10-year Certain and Life. Automatic lump sum cashouts are made for up to $7,000.

- Optional form conversion factors — 75% Joint and Survivor Annuity: The benefit payable will be reduced to 88.5% plus or minus ½% for each full year the spouse is older than the employee (maximum 100%) or younger than the employee in excess of five full years.

  Other Forms: UP84 Mortality and 6% interest.

Miscellaneous

- Maximum compensation — Not applicable.

- Maximum benefits — Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2025, the limit is $280,000.

Schedule SB, Part V — Summary of Plan Provisions

Benefits included or excluded

Unless noted below, all benefits provided by the plan, as restated and amended through Amendment #8, are included in this valuation:

- **Most recent plan amendments included:** Amendment #8, executed January 1, 2024
- **Plan amendments excluded:** None
- **Late retirement increases:**
  - *Active participants:* Current active participants over normal retirement age are valued including the late retirement actuarial increase.
  - *Deferred vested participants:* Current deferred vested participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) and 401(a)(17) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Plan provisions specific to funding

Additional benefits included or excluded

- **IRC Section 436 benefit restrictions:**
  - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
  - *Plan amendments:* See above.
  - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
  - *Benefit accruals:* The plan's funding target does not reflect any limitation on benefit accruals. The target normal cost does not reflect any limitation on benefit accruals.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Schedule SB, Part V — Summary of Plan Provisions

Plan provision changes since prior valuation

- Maximum benefit amounts under IRS rules were updated from 2024 to 2025.

COMAU LLC EMPLOYEES' RETIREMENT INCOME PLAN
E.I.N. 38-2296242 PLAN NO. 001
SCHEDULE H, LINE 4i—SCHEDULE OF ASSETS (HELD AT END OF YEAR)
DECEMBER 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
		Money Market Fund		
*	State Street	Institutional Treasury Money Market Fund	$ 601,019	$ 601,019
		Common Collective Trusts		
*	Mercer	Non US Core Equity Portfolio	5,803,539	6,638,357
*	Mercer	US Large Cap Core Passive Equity Portfolio	12,441,516	14,507,762
*	Mercer	Passive Long Government Fixed Income Portfolio	29,962,581	31,453,436
*	Mercer	US Small/Mid Cap Equity Portfolio	1,638,203	1,825,553
*	Mercer	Active Long Corporate Fixed Income Portfolio	55,388,741	59,247,149
*	Mercer	Active Intermediate Credit Fixed Income Portfolio	6,280,216	6,598,008
*	Mercer	Opportunistic Fixed Income Portfolio	8,164,281	8,699,538
*	Mercer	Emerging Markets Equity Portfolio	2,459,797	2,922,449
		Total Common Collective Trusts	122,138,874	131,892,252
		Total	$ 122,739,893	$ 132,493,271

** Indicates Party-in-Interest*

Schedule SB, line 32 — Schedule of Amortization Bases

The total shortfall amortization charge is the sum of the individual shortfall amortization installments for each plan year since the IRC Section 430 changes made by ARPA took effect for the plan. Although an individual shortfall amortization installment can be negative, the combined shortfall amortization charge cannot be less than $0.

Shortfall bases			
Year established	Outstanding balance	Years remaining	2025 installment
2023	$ 10,087,339	13	$ 1,036,734
2024	(3,938,921)	14	(384,649)
2025	12,324,236	15	1,149,118
Total	$ 18,472,654		$ 1,801,203

Schedule SB, line 24 — Change in Actuarial Assumptions

- The interest rates and mortality were updated from 2024 to 2025 in accordance with PPA.
- The expected investment return assumption changed from 5.08% to 5.76% for 2025.