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
WACKER SALARIED PENSION PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 06/01/1987

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)
WACKER CHEMICAL CORPORATION

4950 S. STATE ROAD
ANN ARBOR, MI 48108

2b Employer Identification Number (EIN) 94-2272388

2c Plan Sponsor's telephone number 734-489-8298

2d Business code (see instructions) 325100

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.	10/13/2026	CYNTHIA LAURAIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a	Plan administrator's name and address [X] Same as Plan Sponsor	**3b**	Administrator's EIN
		3c	Administrator's telephone number
4	If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		

5	Total number of participants at the beginning of the plan year	**5**	447
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)**	50
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	51
b	Retired or separated participants receiving benefits	**6b**	278
c	Other retired or separated participants entitled to future benefits	**6c**	71
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	400
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	41
f	Total. Add lines **6d** and **6e**.	**6f**	441
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1A 1E

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

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

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **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
WACKER SALARIED PENSION PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
94-2272388

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**	96822601
b Actuarial value	**2b**	96822601

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	321	51213937	51213937
b For terminated vested participants	83	4035539	4035539
c For active participants	50	11338694	11592059
d Total	454	66588170	66841535

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

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

5 Effective interest rate	**5**	5.34 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	703363
b Expected plan-related expenses	**6b**	83188
c Target normal cost	**6c**	786551

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 — Date: 09/02/2026

AMY L. GENTILE, M.A.A.A. — Type or print name of actuary

26-08186 — Most recent enrollment number

USI CONSULTING GROUP — Firm name

216-875-1900 — Telephone number (including area code)

1001 LAKESIDE AVENUE, SUITE 1200
CLEVELAND, OH 44114

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	13245212
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	13245212
10	Interest on line 9 using prior year's actual return of 7.76 %	0	1027828
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 5.07 %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	14273040

Part III Funding Percentages

14	Funding target attainment percentage	14	123.50 %
15	Adjusted funding target attainment percentage	15	144.85 %
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	118.14 %
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

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**	65

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	786551
b Excess assets, if applicable, but not greater than line 31a	**31b**	786551

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____)_and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

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

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

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

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

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2025** **This Form is Open to Public Inspection.**

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

A Name of plan
WACKER SALARIED PENSION PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
94-2272388

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

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

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

MORGAN STANLEY SMITH BARNEY

13-2919773

(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?
17 27 28 50	NONE	363422	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

USI CONSULTING GROUP

06-1053228

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 15 17 50	ACTUARY	173159	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIRST STATE TRUST COMPANY

13-3124172

(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 50 62 63	TRUSTEE	35180	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

SUN LIFE CAPITAL MANAGEMENT LLC

04-3677465

(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?
28 50	INVESTMENT ADVISOR	33438	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PLANTE & MORAN, PLLC

33-1498605

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	AUDITOR	20000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

(complete as many entries as needed)

a Name: PLANTE & MORAN, PLLC

b EIN: 33-1498605

c Position: ACCOUNTANT

d Address: 1000 OAKBROOK DRIVE
SUITE 400
ANN ARBOR, MI 48104

e Telephone: 734-665-9494

Explanation: THE CHANGE IN INDEPENDENT QUALIFIED PUBLIC ACCOUNTANT WAS MADE FOLLOWING A COMPETITIVE BIDDING PROCESS, WHERE A NEW FIRM WAS SELECTED TO OPTIMIZE AUDIT PRICING AND FEE STRUCTURES.

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 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
WACKER SALARIED PENSION PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
94-2272388

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	0	12763
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	140964	646284
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	4178742	2376087
(2) U.S. Government securities	1c(2)	6761951	13981745
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	2389746	55914443
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	51534453	1434662
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)	417785	0
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(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)	31408706	25550811
(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	96832347	99916795
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h	9746	0
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	0	0
1k Total liabilities (add all amounts in lines 1g through1j)	1k	9746	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	96822601	99916795

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)	89660	
(B) U.S. Government securities	2b(1)(B)	268917	
(C) Corporate debt instruments	2b(1)(C)	1326005	
(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)		1684582
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	511856	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1117760	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1629616
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	222028043	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	219579286	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		2448757
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1414949	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		1414949

		(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)		1725189
c Other income	2c		-19808
d Total income. Add all **income** amounts in column (b) and enter total	2d		8883285
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5080628	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	66935	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		5147563
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)	20000	
(5) Investment advisory and investment management fees	2i(5)	396860	
(6) Bank or trust company trustee/custodial fees	2i(6)	35180	
(7) Actuarial fees	2i(7)	173159	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	16329	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		641528
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		5789091
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		3094194
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: BDO USA, P.C. **(2)** EIN: 13-5381590

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		4000000
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 575177.

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
WACKER SALARIED PENSION PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
94-2272388

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): 13-3124172

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 | 1

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

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

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

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

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

6 a	Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b	Enter the amount contributed by the employer to the plan for this plan year	6b	
c	Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c	

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

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

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

Part III Amendments

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

---

a Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

Wacker Salaried Pension Plan

Financial Statements
and ERISA-Required Supplemental Schedules
Years Ended December 31, 2025 and 2024

The report accompanying these financial statements was issued by BDO USA, P.C., a Virginia professional corporation, and the U.S. member of BDO International Limited, a UK company limited by guarantee.

Wacker Salaried Pension Plan

Financial Statements and ERISA-Required Supplemental Schedules

Years Ended December 31, 2025 and 2024

Wacker Salaried Pension Plan

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Tel: 248-362-2100
Fax: 248-362-4459
www.bdo.com

2600 West Big Beaver
Suite 600
Troy, MI 48084

Independent Auditor's Report

The Plan Administrator
Wacker Salaried Pension Plan
Ann Arbor, Michigan

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

We have performed an audit of the financial statements of Wacker Salaried Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statement of net assets available for benefits as of December 31, 2025, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements (collectively, the 2025 financial statements).

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's 2025 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained a certification from a qualified institution as of December 31, 2025, and for the year then ended, stating that the certified investment information, as described in Note 3 to the 2025 financial statements, is complete and accurate.

Opinion

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

- The amounts and disclosures in the accompanying 2025 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP); and
- The certified investment information in the accompanying 2025 financial statements agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

BDO USA, P.C., a Virginia professional corporation, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.



Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the 2025 Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. 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 GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditor's Responsibilities for the Audit of the 2025 Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the 2025 financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the 2025 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the 2025 financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

Other Matter — Supplemental Schedules Required by ERISA

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

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The certified investment information in the supplemental schedules agrees to, or is derived from, in all material respects, the information prepared and certified by qualified institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Other Matter — Report on 2024 Financial Statements

Predecessor auditors performed an audit of the 2024 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the Plan that were certified by a qualified institution. Their report dated September 19, 2025, indicated that (a) the amounts and disclosures in the 2024 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2024 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

BDO USA, P.C.

October 12, 2026

Financial Statements

Wacker Salaried Pension Plan

Statements of Net Assets Available for Benefits

December 31,	**2025**	2024
Assets		
Cash	**$ 12,763**	$ -
Investments, at fair value:		
Money market funds	**2,376,087**	4,178,742
Mutual funds and exchange-traded funds	**25,550,811**	31,408,706
Corporate stocks	**1,434,662**	51,534,453
Corporate and foreign bonds	**55,914,443**	2,389,746
Real estate investment companies	**-**	417,785
U.S. government securities	**13,771,884**	6,761,951
Asset-backed security	**209,861**	-
Total Investments, at fair value	**99,257,748**	96,691,383
Accrued Income Receivable	**646,284**	140,964
Total Assets	**99,916,795**	96,832,347
Liabilities		
Due to broker for securities purchased	**-**	9,746
Net Assets Available for Benefits	**$ 99,916,795**	$ 96,822,601

See accompanying notes to financial statements.

Wacker Salaried Pension Plan

Statements of Changes in Net Assets Available for Benefits

Year ended December 31,	**2025**	2024
Additions		
Investment income:		
Interest and dividend income	**$ 3,314,198**	$ 2,905,558
Net appreciation in fair value of investments	**5,569,087**	4,781,876
Net Investment Income	**8,883,285**	7,687,434
Total Additions	**8,883,285**	7,687,434
Deductions		
Benefits paid to participants or beneficiaries	**5,147,563**	4,902,468
Administrative expenses	**641,528**	611,407
Total Deductions	**5,789,091**	5,513,875
Net Increase	**3,094,194**	2,173,559
Net Assets Available for Benefits, beginning of year	**96,822,601**	94,649,042
Net Assets Available for Benefits, end of year	**$ 99,916,795**	$ 96,822,601

See accompanying notes to financial statements.

1. Plan Description

The following description of Wacker Salaried Pension Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan was adopted effective June 1, 1987 by Wacker Chemical Corporation (the Company or Employer) and is the sponsor of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan is a noncontributory defined benefit pension plan under Internal Revenue Code (IRC) Section 401(a), which covers eligible salaried employees of the Company and their beneficiaries. Substantially all salaried employees of the Company that are members of the United Steelworkers of America, Local 7237 (Adrian, Michigan), and completing one year of employment of at least 1,000 hours of service were eligible to become participants in the Plan, unless they met certain exclusion criteria outlined in the plan agreement.

Effective January 31, 2003, the Plan was frozen to new entrants. The accrued benefits under the Plan will continue after January 31, 2003 only for certain participants. All other participant-accrued benefits were frozen as of January 31, 2003.

The Plan is administered by the Wacker Benefit Plan Committee (the Committee). The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Effective October 1, 2025, the Plan was amended to require automatic rollovers for mandatory distributions and to be in accordance with the relevant pension related provisions of the SECURE 2.0 Act of 2022.

401(h) Account

Effective January 1, 2025, the Plan was amended to establish an account in accordance with Code section 401(h) to provide for the payment of eligible retired employees and their spouse and dependents' medical benefits. The 401(h) account is intended to be maintained as part of the Plan and funded from Plan assets in accordance with the provisions of the Plan document and applicable regulations. The Plan has not established a separate investment or trust account for the 401(h) arrangement. During 2025, the Company tracked eligible retiree medical benefit payments separately and periodically reimbursed itself from Plan assets for medical expenses paid on behalf of eligible participants and beneficiaries.

During the year ended December 31, 2025, medical benefit payments totaling $66,935 were paid to the Company under the 401(h) arrangement. These amounts are included in benefit payments to participants or beneficiaries in the accompanying statements of changes in net assets available for benefits. As of December 31, 2025, there were no net assets attributable to the 401(h) account, as all eligible medical benefit payments incurred during the year had been reimbursed from the Plan's assets, and no separate 401(h) account was established.

Funding Policy

The Plan's funding policy is for the Company to contribute an amount that will meet or exceed the annual ERISA minimum funding requirement. The Company has made contributions to the Plan that meet the minimum funding requirements of ERISA.

Benefit Payments

Participants may receive their vested benefits in the Plan upon normal retirement, early retirement, disability retirement, or termination of employment with the Company. Through January 31, 2003, annual benefits were calculated as the sum of the following:

- 1.25% of the participant's average earnings plus 0.25% of the excess of average earnings over the participant's average Social Security breakpoint, as defined in the Plan document, multiplied by the participant's benefit service (with a maximum of 40 years).
- 1.50% of the participant's average earnings multiplied by the participant's benefit service in excess of 40 years.

Effective January 31, 2003, participants with between one and five years of credited service as of that date (unvested participants) became 100% vested in the benefit that would have been earned through January 31, 2003 had they been vested participants. No further benefits will accrue for these participants.

Employees with five or more years of service as of January 31, 2003 (vested participants) continue to be eligible to accrue a pension benefit; however, the benefit accrual formula changed for service earned after January 31, 2003. For service earned by eligible participants after January 31, 2003, the calculation is the same, as previously described, except the factors are changed from 1.25% to 1.15% of average annual earnings and from 0.25% to 0.35% of the excess of average earnings over the participant's average Social Security breakpoint.

The benefits described above are paid in reduced amounts in the form of a joint and survivor annuity benefit if the participant has a spouse unless otherwise elected. An election can also be made to receive an actuarially equivalent benefit in monthly installments over ten years, which is payable to a retiree's beneficiary upon death.

2. Summary of 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 (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. 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 Committee determines the Plan's valuation policies utilizing information provided by its investment adviser and custodian. See Note 4 for discussion of fair value measurements.

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

Benefit Payments

Benefits are recorded when paid.

Administrative Expenses

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. All other administrative expenses of the Plan are paid by the Company and excluded from these financial statements. Investment related expenses are included in net appreciation in the fair value of investments.

3. Certified Information

Certain information disclosed in the accompanying financial statements and ERISA-required supplemental schedules, related to investments held at December 31, 2025 and 2024, and net appreciation in fair value of investments and interest and dividend income for the years ended December 31, 2025 and 2024, was obtained by management and agreed to or derived from information certified as complete and accurate by First State Trust Company (Trustee), a qualified institution.

4. Fair Value Measurements

Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides for 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in inactive markets.

- Inputs other than quoted prices that are observable for the asset or liability.
- Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

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

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

A financial instrument's 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.

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

Money Market Funds - Valued at fair value based on outstanding balances unless they are money market mutual funds, in which case they are valued based on quoted market prices.

Mutual Funds and Exchange Traded Funds (ETFs) - Mutual funds and ETFs are valued at the daily closing price as reported by the fund. Mutual funds and ETFs held by the Plan are open-ended funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds and ETFs held by the Plan are deemed to be actively traded.

U.S. Government Securities - U.S. Government securities are valued using quoted market prices when available. If quoted market prices are not readily available, values are obtained from independent pricing services that utilize observable market inputs, including benchmark yields, reported trades, broker-dealer quotes, issuer spreads, and other market-corroborated data.

Asset-Backed Security – Asset-backed securities are valued using pricing models that incorporate observable market inputs. These investments are generally not traded on active exchanges.

Corporate and Foreign Bonds - Corporate and foreign bonds are valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Corporate Stocks - Corporate stocks are valued at the closing price reported on the active market on which the individual securities are traded.

Real Estate Investment Companies - Real estate investment companies are valued based on quoted market prices reported in active markets.

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

The following tables set forth by level, within the fair value hierarchy, the Plan's investments measured at fair value on a recurring basis:

December 31, 2025

	Level 1	Level 2	Level 3	Total
Money market funds	$ -	$ 2,376,087	$ -	$ 2,376,087
Mutual funds and exchange-traded funds	25,550,811	-	-	25,550,811
Corporate stocks	1,434,662	-	-	1,434,662
Corporate and foreign bonds	-	55,914,443	-	55,914,443
U.S. government securities	-	13,771,884	-	13,771,884
Asset-backed security	-	209,861	-	209,861
Total Investments, at fair value	$ 26,985,473	$ 72,272,275	$ -	$ 99,257,748

December 31, 2024

	Level 1	Level 2	Level 3	Total
Money market funds	$ -	$ 4,178,742	$ -	$ 4,178,742
Mutual funds and exchange-traded funds	31,408,706	-	-	31,408,706
Corporate stocks	51,534,453	-	-	51,534,453
Corporate and foreign bonds	-	2,389,746	-	2,389,746
Real estate investment companies	417,785	-	-	417,785
U.S. government securities	-	6,761,951	-	6,761,951
Total Investments, at fair value	$ 83,360,944	$ 13,330,439	$ -	$ 96,691,383

5. 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 employees' compensation during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are 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.

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

December 31, 2024	
Discount rate	6.00%
Mortality table	Pri-2012 White Collar Mortality Table, projected forward using scale MP-2021
Expected annual return on assets	6.00%
Weighted average retirement age	65

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits. As further described in Note 11, Subsequent Events, Plan termination was approved in 2026 and different actuarial assumptions will be used in future determinations of the actuarial present value of accumulated plan benefits to reflect the plan termination.

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

A summary of the actuarial present value of accumulated plan benefits is shown below:

December 31, 2024	
Vested benefits:	
Participants currently receiving benefit payments	$ 50,039,618
Other vested participants	14,757,390
Total Vested Benefits	64,797,008
Non-Vested Benefits	222,041
Total Actuarial Present Value of Accumulated Plan Benefits	$ 65,019,049

The change in the actuarial present value of accumulated plan benefits is as follows:

Year ended December 31, 2024	
Actuarial Present Value of Accumulated Plan Benefits, beginning of year	$ 65,208,539
Increase (decrease) during the year attributable to:	
Benefits accumulated, including actuarial gains and losses	945,397
Increase for interest due to the decrease in the discount period	3,767,581
Benefits paid	(4,902,468)
Net Decrease	(189,490)
Actuarial Present Value of Accumulated Plan Benefits, end of year	$ 65,019,049

6. Insurance Contract

Accumulated benefits as of July 31, 1985 were settled by the purchase of fully insured annuities after the termination of a plan in which the Company's employees participated at that time. These annuities reduce future benefits payable under the Plan that are attributable to participants' credited service before July 31, 1985. The market value of these annuities is excluded from the Plan's investments. In addition, the related liability is excluded from the Plan's actuarial present value of accumulated plan benefits. The Plan receives no income from these allocated annuity contracts. The annuity contracts are held with The Prudential Life Insurance Company of America (Prudential).

The Plan will provide increased benefits for active employees relating to the effects of service after July 31, 1985, which has been reflected in the determination of accumulated plan benefits. Additionally, reimbursements received by the Plan for the years ended December 31, 2025 and 2024 from the allocated contract were recorded as reductions to benefits paid to retirees and beneficiaries in the accompanying financial statements and totaled approximately $405,000 and $430,000, respectively.

7. Related Party and Party-in-Interest Transactions

Certain Plan investments are in funds and accounts that are managed by First State Trust. The Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules under ERISA.

8. Risks and Uncertainties

The Plan holds various investment securities. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

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.

9. Plan Termination

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. Refer to Note 11, Subsequent Events, for additional information on plan termination approved in 2026.

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

a) Benefits attributable to employee contributions, taking into account those paid out before termination.

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

c) Other vested benefits insured by the PBGC (a U.S. government agency) up to the applicable limitations.

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

e) 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.

10. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated July 7, 2014 that the Plan and related trust were designed in accordance with the applicable regulations of the IRC. Although the Plan has been amended since receiving the determination letter, Plan management believes that the Plan and the related trust is currently designed and operated in compliance with the applicable requirements of the IRC and continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

11. Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including October 12, 2026, which is the date the financial statements were available to be issued.

On April 30, 2026, the Company approved the termination of the Plan effective September 30, 2026. As part of the termination process, the Company expects to settle benefit obligations through a combination of lump sum payments to eligible plan participants and the purchase of a group annuity contract, under which future benefit obligations and administration will be transferred to a third-party insurance company. Such settlements will be funded primarily from plan assets. The termination of the Plan is expected to take up to 14 months to complete.

The Plan is not aware of any other subsequent events that would require recognition or disclosure to the financial statements.

Schedule SB, Line 26 - Schedule of Active Participant Data

January 1, 2025 Valuation
Wacker Salaried Pension Plan
(EIN: 94-2272388; PN: 003)

Attained Age	Years of Benefit Service									
	Under 1	1 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40 & up
Under 25	-	-	-	-	-	-	-	-	-	-
25 to 29	-	-	-	-	-	-	-	-	-	-
30 to 34	-	-	-	-	-	-	-	-	-	-
35 to 39	-	-	-	-	-	-	-	-	-	-
40 to 44	-	1 (*)	-	-	-	-	-	-	-	-
45 to 49	-	4 (*)	-	-	-	-	-	-	-	-
50 to 54	-	1 (*)	-	-	1 (*)	-	3 (*)	-	-	-
55 to 59	-	4 (*)	-	-	-	-	8 (*)	5 (*)	4 (*)	-
60 to 64	2 (*)	6 (*)	-	-	-	1 (*)	4 (*)	-	1 (*)	-
65 to 69	-	2 (*)	-	-	-	-	-	-	2 (*)	-
70 & up	-	-	-	-	-	-	-	1 (*)	-	-

* Average compensation is not shown since there are fewer than 1,000 active participants in this plan

Appendix B
Statement of Actuarial Assumptions and Methods

Minimum Funding Annual Interest Rates

24-month segment rates averaged through the end of August 2024 and published in September 2024 (as prescribed by IRC 430) and adjusted to reflect ARPA:

- Segment 1 (0 – 5 years) 5.07%
- Segment 2 (5 to 20 years) 5.31%
- Segment 3 (more than 20 years) 5.50%
- Effective Interest Rate 5.34%

Maximum Deductible Annual Interest Rates

24-month segment rates averaged through the end of August 2024 and published in September 2024 (as prescribed by IRC 430) as follows:

- Segment 1 (0 – 5 years) 5.07%
- Segment 2 (5 to 20 years) 5.33%
- Segment 3 (more than 20 years) 5.36%
- Effective Interest Rate 5.32%

Annual Expected Return on Assets

Interest Rate for developing Actuarial Value of Assets; before reflecting third segment rate limit: 6.00%

Rationale: as selected by the Plan Sponsor with advice from the investment advisor.

PBGC and LDROM Annual Interest Rates

24-month segment rates averaged through the end of August 2024 and published in September 2024 using the Alternative Method (as prescribed by IRC 430) as follows:

- Segment 1 (0 – 5 years) 5.07%
- Segment 2 (5 to 20 years) 5.33%
- Segment 3 (more than 20 years) 5.36%
- Effective Interest Rate 5.32%

Mortality

Funding: Mortality as provided in Notice 2024-42 male and female, with different rate for annuitants and nonannuitants (as prescribed by IRC 430).

Salary Scale

Future salaries are projected using the appropriate salary scale below. For accrued benefits actual individual pay histories have been used with missing years filled in using the appropriate salary scale below.

Funding: 3.00%

Rationale: as selected by the Plan Sponsor based on anticipated salary increases.

Appendix B (Continued)

Rates of Retirement

Assumed rates for eligible employees and terminated vested participants are as follows:

Age	Rate
55-60	5%
61-64	15
65-69	25
70+	100

Weighted Average Retirement Age is 65. This is the average retirement age for someone eligible to retire at all ages using the assumed retirement rates and no other decrements.

Deferred Beneficiaries are assumed to commence at Normal Retirement Date.

Rationale: As selected by the Plan Sponsor based on advice from the plan actuary, reviewed annually for reasonableness.

Rates of Turnover

Based on age as follows:

Age(s)	Rate
20	15.0%
25	10.0
30	7.5
35	5.0
50	5.0
55+	0.0

Rationale: As selected by the Plan Sponsor based on advice from the plan actuary, reviewed annually for reasonableness.

Rates of Disability

40% of the estimated disability incidence rates from Social Security Study #75. All disabled participants are assumed to elect a deferred disability benefit commencing at age 65.

Assumptions Made In Valuing Spouse's Benefit

Eighty percent of the employees included in the valuation are assumed to be married. This percentage is used as the probability that survivor benefits will be payable due to preretirement deaths. The wife is assumed to be three years younger than the husband.

Optional Form Selection

All employees are assumed to elect the life annuity form of benefit.

Appendix B (Continued)

Provision for Expenses	The expected administrative (i.e. non-investment) expenses that will be paid from plan assets, which were assumed to equal actual expenses during the prior year, were included in the Target Normal Cost for minimum contribution purposes.
Standing Elections	The plan sponsor has no standing elections.
Asset Method	Market Value of Assets plus any contributions for prior plan years that will be made in this plan year. For funding purposes only, contributions made after the end of the prior plan year will be discounted for interest at the prior year's effective rate.
Funding Method	Pure Unit Credit The actuarial liabilities shown in this report are determined using software purchased from an outside vendor which was developed for this purpose. Certain information is entered into this model in order to generate the liabilities. These inputs include economic and non-economic assumptions, plan provisions, and census information. We rely on the coding within the software to value the liabilities using the actuarial methods and assumptions selected. Both the input to and the output from the model is checked for accuracy and reviewed for reasonableness.
Employees Valued	Only participants as of the valuation date were valued.
Changes in Assumptions and Methods since the Last Actuarial Valuation	The interest rates used for determining the funding target were 4.75%, 4.87% and 5.59%. These rates were updated to the rates required for the current plan year. The mortality table for the funding target was changed as required under PPA '06.
Justification for Changes in Actuarial Assumptions	The only assumption changes were to prescribed actuarial assumptions or as a result of At-Risk status. Therefore, the plan did not need IRS approval to change assumptions and there is no need to disclose any "Change in Actuarial Assumptions."

Wacker Salaried Pension Plan

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN: 94-2272388 **Plan No.: 003**

Year ended December 31, 2025

	(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(j) Net Gain (Loss)
Category (i) - Single Transaction in Excess of the Current Value of 5% of Plan Assets							
	Guggenheim	Total Return Bond Inst'l	$ -	$ 8,404,708	$ 9,337,465	$ 8,404,708	$ (932,757)
	United States Treasury	Bds 5.0000% 05/15/45	5,364,803	-	5,364,803	5,364,803	-
	United States Treasury	NTS 4% 05/31/30	8,906,604	-	8,906,604	8,906,604	-
	United States Treasury	NTS 4.25% 05/15/35	9,626,620	-	9,626,620	9,626,620	-
	United States Treasury	NTS 4.25% 05/15/35	-	6,778,555	6,773,739	6,778,555	4,816
	United States Treasury	Notes 3.8750% 06/15/28	9,085,028	-	9,085,028	9,085,028	-
	Federated Hermes	Govt Obl Advisor	4,844,550	-	4,844,550	4,844,550	-
	Vanguard	Real Estate ETF 95,943 Units Sold On 06/18/2025	-	8,661,734	7,703,778	8,661,734	957,956
Category (iii) - A Series of Transactions							
*	First State Trust	FDIC Bank Deposit Fund					
		37 Purchases	$ 5,476,948	$ -	$ 5,476,948	$ 5,476,948	$ -
		23 Sales	-	5,289,645	5,289,645	5,289,645	-
	Morgan Stanley	Bank Deposit					
		677 Purchases	92,967,199	-	92,967,199	92,967,199	-
		283 Sales	-	94,956,326	94,956,326	94,956,326	-
	United States Treasury	NTS 4% 05/31/30					
		5 Sales	-	8,941,131	8,906,604	8,941,131	34,527
	United States Treasury	Notes 3.8750% 06/15/28					
		5 Sales	-	9,103,017	9,085,028	9,103,017	17,989
	United States Treasury	Bds 5.0000% 05/15/45					
		5 Sales	-	4,912,474	4,914,362	4,912,474	(1,888)

There were no Category (ii) or (iv) reportable transactions during the year.

* Party-in-interest as defined by ERISA.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
WACKER SALARIED PENSION PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
94-2272388

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**	96,822,601
b Actuarial value	**2b**	96,822,601

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	321	51,213,937	51,213,937
b For terminated vested participants	83	4,035,539	4,035,539
c For active participants	50	11,338,694	11,592,059
d Total	454	66,588,170	66,841,535

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

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

5 Effective interest rate	**5**	5.34%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	703,363
b Expected plan-related expenses	**6b**	83,188
c Target normal cost	**6c**	786,551

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

Amy L. Gentile — Signature of actuary

09/02/2026 — Date

AMY L. GENTILE, M.A.A.A. — Type or print name of actuary

2608186 — Most recent enrollment number

USI Consulting Group — Firm name

216-875-1900 — Telephone number (including area code)

1001 Lakeside Avenue, Suite 1200
Cleveland OH 44114 — 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	13,245,212
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	13,245,212
10	Interest on line 9 using prior year's actual return of 7.76%	0	1,027,828
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 5.07%		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	14,273,040

Part III Funding Percentages

14	Funding target attainment percentage	14	123.50 %
15	Adjusted funding target attainment percentage	15	144.85 %
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	118.14 %
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

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

21 Discount rate:

a Segment rates:

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

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

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	786,551
b Excess assets, if applicable, but not greater than line 31a	**31b**	786,551

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

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

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

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

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

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

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

Schedule SB, Line 22 – Description of Weighted Average Retirement Age
Wacker Salaried Pension Plan
January 1, 2025 Valuation
EIN/PN: 94-2272388 / 003

Rates of Retirement

Assumed rates for eligible employees and terminated vested participants are as follows:

Age	Rate
55-60	5%
61-64	15
65-69	25
70+	100

Weighted Average Retirement Age is 65. This is the average retirement age for someone eligible to retire at all ages using the assumed retirement rates and no other decrements.

Deferred Beneficiaries are assumed to commence at Normal Retirement Date.

Rationale: As selected by the Plan Sponsor based on advice from the plan actuary, reviewed annually for reasonableness.

(1) Age	(2) Expected Active Headcount	(3) Retirement Rate	(4) Expected Retirements (2)*(3)	(5) Weighted Age (1)*(4)
55	10	.0498	0	26
56	10	.0498	1	28
57	12	.0497	1	35
58	19	.0497	1	54
59	23	.0497	1	66
60	26	.0497	1	78
61	32	.1491	5	288
62	28	.1490	4	255
63	26	.1489	4	245
64	24	.1489	4	228
65	21	.2482	5	339
66	18	.2481	4	287
67	13	.2480	3	215
68	10	.2479	2	161
69	8	.2478	2	137
70	6	1	6	414
71	1	1	1	71
Total			45	2,927
Average				65

Appendix A
Summary of Principal Plan Provisions

Plan Sponsor	Wacker Chemical Corporation
EIN/PN	94-2272388/003
Effective Date	June 1, 1987; restated effective January 1, 2013, last amended December 6, 2018.
Plan Year	The 12-month period beginning each January 1.
Participation	Each salaried employee is an Eligible Employee. An Eligible Employee becomes a participant on the first day of the month following the first anniversary of their date of hire, or any subsequent Plan Year, after completion of twelve months of employment in which they are credited with at least 1,000 hours of service. Participation was frozen as of February 1, 2003.
Earnings	Includes base wages and salary or shift differentials. Excludes bonuses and incentive pay earned after January 1, 1996, commissions, overtime, severance awards, and bonuses deferred by the employee or contributions to employee benefit plans.
Final Average Earnings	Total Earnings during the sixty consecutive full calendar months of employment out of the last one hundred twenty that produce the highest average at the determination date divided by 60. If a participant has fewer than sixty full calendar months of employment, the average is calculated based on the Earnings during all full calendar months of employment. Final Average Earnings were frozen as of January 31, 2003 for those participants who had less than five years of Vesting Service as of that date.
Vesting Service	One twelfth of a year is accrued for each month of employment. For certain prior employees of Air Products and Chemicals, Inc.: Vesting Service includes the period of service with Air Products and Chemicals Inc. prior to Wacker Chemical Corporation's acquisition on October 1, 1998.
Benefit Service	One twelfth of a year is accrued for each month of employment while a participant. Benefit Service was frozen as of January 31, 2003 for those participants who had less than five years of Vesting Service as of that date. For certain prior employees of Air Products and Chemicals, Inc.: Benefit Service includes the benefit service accrued under the Air Products and Chemicals Inc. Pension Plan for Salaried Employees prior to Wacker Chemical Corporation's acquisition on October 1, 1998.

Appendix A (Continued)

Average Social Security Breakpoint

The average of the Social Security Maximum Taxable Wage Bases for the 35-year period ending with the year preceding termination or retirement, but not prior to 1959. The amount was frozen as of January 31, 2003 for those participants who had less than five years of Vesting Service as of that date.

Accrued Benefit

A monthly life annuity starting at Normal Retirement equal to the sum of (a), (b), and (c) below:

a) i) 1.25% times Final Average Earnings, and
ii) 0.25% times the excess of the Final Average Earnings over the Average Social Security Breakpoint for the year in which the participant attains Normal Retirement Age

times the years of Benefit Service, which shall not exceed 40 (Note that this portion of the Accrued Benefit is frozen as of January 31, 2003 for those participants who had less than five years of Vesting Service as of that date. For all others, only the Benefit Service is frozen for this portion of the Accrued Benefit).

b) for those participants who had five or more years of Vesting Service as of January 31, 2003, the sum of:
i) 1.15% times Final Average Earnings, and
ii) 0.35% times the excess of the Final Average Earnings over the Average Social Security Breakpoint for the year in which the participant attains Normal Retirement Age

times the years of Benefit Service after January 31, 2003, which shall not exceed 40 when including years of Benefit Service prior to February 1, 2003

c) 1.5% times Final Average Earnings times years of Benefit Service in excess of 40.

The total Accrued Benefit is paid by this plan, with a portion of the benefit reimbursed to the plan for any participant that is entitled to a benefit under a Group Annuity Contract.

For certain prior employees of Air Products and Chemicals, Inc.: The Accrued Benefit is a monthly life annuity starting at Normal Retirement equal to the greater of the Wacker Salaried Pension Plan formula and the Air Products and Chemicals, Inc. Pension Plan for Salaried Employees formula; less the benefit payable from the Air Products and Chemicals, Inc. Pension Plan for Salaried Employees.

Appendix A (Continued)

Normal Retirement Benefit

Eligibility:

Age 65.

Monthly Benefit:

The Accrued Benefit.

Early Retirement Benefit

Eligibility:

Retirement from active service after attaining age 55 with at least ten years of Vesting Service, or age 62 with at least one year of Vesting Service.

Monthly Benefit:

The Accrued Benefit, starting at age 65, or a reduced amount starting immediately. If the employee has at least 25 years of Vesting Service, the reduction for early commencement is 4/12% for each month by which commencement precedes age 60. If the employee has less than 25 years of Vesting Service, the reduction for early commencement is 5/12% for each month by which commencement precedes age 62.

Air Products Early Retirement

Eligibility:

Certain prior employees of Air Products and Chemicals, Inc. are eligible when retiring from active service after attaining age 55 with at least 5 years of Vesting Service.

Monthly Benefit:

The Accrued Benefit, starting at age 65, or a reduced amount starting immediately. The reduction is the lesser of 0.25% for each month by which commencement precedes age 62 and 0.25% for each month that the sum of age and Vesting Service is less than 80 years.

Delayed Retirement Benefit

Eligibility:

Termination after age 65.

Monthly Benefit:

The greater of the Accrued Benefit determined at the Normal Retirement Date, or the Accrued Benefit as of the Delayed Retirement Date based on service and earnings as of that date.

Appendix A (Continued)

Disability Retirement Benefit

Eligibility:

Completion of five years of Vesting Service, totally and permanently disabled, and eligible to receive Social Security Disability Benefits.

Monthly Benefit:

The Accrued Benefit, payable immediately. The participant may elect to defer the benefit and continue to accrue Benefit Service until commencement of benefits.

Termination Benefit

Eligibility:

Upon termination of employment prior to retirement after completion of at least five years of Vesting Service or termination after reaching age 62 with one year of Vesting Service. Any participant that has an Accrued Benefit that was frozen as of January 31, 2003 because they had less than five years of Vesting Service as of that date shall be fully vested in their Accrued Benefit regardless of their number of years of Vesting Service.

Monthly Benefit:

The vested benefit commences in full at age 65, or in a reduced amount as early as age 55 if they have completed at least ten years of Vesting Service. The reduction for early commencement is 5/12% for each month by which commencement precedes Normal Retirement Date.

Death Benefit

Eligibility:

A vested active or former employee dies after being married for at least one year.

Monthly Benefit:

The surviving spouse shall receive a monthly benefit for life commencing at the time the employee would have been eligible for retirement. The benefit is equal to 50% of the benefit vested on the date of death, adjusted for early commencement. If the employee had at least 25 years of Vesting Service, the reduction for early commencement is 4/12% for each month by which commencement precedes age 60.

Appendix A (Continued)

Death Benefit (Continued)	If the employee had less than 25 years of Vesting Service, the reduction for early commencement is 5/12% for each of the first 84 months by which commencement precedes age 62, and 4/12% for each additional month by which commencement precedes age 62. If the participant dies after terminating employment, the spouse's benefit is further adjusted for the 50% Joint and Survivor annuity form of payment.
Optional Forms of Payments	*Joint and Survivor Option:* This form provides reduced monthly payments during the participant's lifetime with monthly payments to the surviving spouse after the participant's death equal to 50%, 75%, or 100% of the amount paid during the participant's lifetime. The payments are the Actuarial Equivalent value of the life annuity for of benefit. *Ten-Year Certain and Continuous Option:* The participant may elect to receive an adjusted monthly benefit payable for his lifetime, with the first 120 payments guaranteed. If the participant should die before receiving 120 monthly retirement payments, any remaining payments will be continued to the beneficiary until a combined total of 120 monthly payments have been made to the participant and his beneficiary. *Lump Sum Payment:* If the actuarial present value of a participant's vested accrued benefit is $7,000 or less, the Retirement Committee will direct the trustees to pay the benefit in a lump sum, in complete settlement of all benefits due from the Plan. However, no lump sum payment will be made if a participant is entitled to a benefit under a Group Annuity Contract. Optional forms are calculated using an 8.00% interest rate and the 1994 GAR mortality table.
Maximum Benefit Limit	The Internal Revenue Code Section 415 Maximum Benefit payable as a life annuity at Social Security Normal Retirement Age.
Plan Compensation Limit	The Section 401(a)(17) Maximum Compensation that can be recognized for benefit calculation purposes.
Funding of the Plan	Employer pays all costs.
Changes in Plan Provisions	The automatic changes, if any, in the plan compensation limit and maximum benefit limit were recognized as amendments for funding purposes.

Wacker Salaried Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 94-2272388 **Plan No.: 003**

December 31, 2025

(a)	(b) Identity of Issuer, 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 Funds			
*	First State Trust	FDIC Bank Deposit Fund	$ 1,787,900	$ 1,787,900
	Morgan Stanley	Bank Deposit	588,187	588,187
	Total Money Market Funds		2,376,087	2,376,087
	Mutual Funds and ETFs			
	Federated Hermes	Govt Obl Advisor	897,319	897,319
	Federated Income	Secs Tr	4,789,219	4,819,538
	Lord Abbett	Short Duration Income Cl I	4,888,083	4,910,307
	GQG	Emerging Markets Equity Inst	573,293	600,218
	Virtus Equity Tr	Kar Smll Mid I	453,225	442,700
	Vanguard	Short Term Bond ETF	4,833,142	4,864,705
	Ishares Core	MSCI EAFE ETF	1,306,071	1,436,012
	Ishares Core	MSCI Emerging	352,280	407,824
	Vanguard	Growth ETF	3,687,334	4,263,409
	Vanguard	Value ETF	2,644,080	2,908,779
	Total Mutual Funds and ETFs		24,424,046	25,550,811
	U.S. Government Securities			
	United States Treasury	Bds 4.7500% 08/15/55	140,322	137,897
	United States Treasury	Bds 5.0000% 05/15/45	450,441	457,398
	United States Treasury	BDS 4.625% 02/15/55	1,387,695	1,399,285
	United States Treasury	BDS 4.75% 05/15/55	411,373	403,657
	United States Treasury	BDS 4.875% 08/15/45	112,428	111,203
	United States Treasury	Nts 4.2500% 08/15/35	25,281	25,194
	United States Treasury	NTS 4.25% 05/15/35	865,259	882,865
	United States Treasury	Notes 4.0000% 11/15/35	440,377	438,918
	United States Treasury	Sec Stripped Int Pmt	936,954	972,387
	United States Treasury	Sec Stripped Int Pmt 11/15/43	1,194,919	1,251,879
	United States Treasury	Sec Stripped Int Pmt 11/15/44	1,212,237	1,260,564
	United States Treasury	Sec Stripped Int Pmt 11/15/47	812,483	842,664
	United States Treasury	Sec Stripped Int Pmt 11/15/48	713,378	739,307
	United States Treasury	Sec Stripped Int Pmt 11/15/49	610,620	628,646
	United States Treasury	Sec Stripped Int Pmt 11/15/50	526,877	541,931
	United States Treasury	Sec Stripped Int Pmt 11/15/51	454,587	462,921
	United States Treasury	Sec Stripped Int Pmt 11/15/52	384,071	388,502
	United States Treasury	Sec Stripped Int Pmt 11/15/54	267,269	267,759
	United States Treasury	Sec Stripp 05/15/55	1,130,594	1,128,913
	United States Treasury	Sec Stripp 11/15/53	324,260	322,973
	United States Treasury	Strips 11/15/45	1,066,340	1,107,021
	Total U.S. Government Securities		13,467,765	13,771,884
	Asset-Backed Security			
	Pagaya Ai Debt Grantor Trust	5.4090% 07/15/33	210,000	209,861
	Total Asset-Backed Security		210,000	209,861

December 31, 2025

(a)	(b) Identity of Issuer, 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
Corporate and Foreign Bonds				
	Abbvie Inc	5.2000% 03/15/35	$ 333,399	$ 341,752
	Alexandria Real Estate Equi	2.9500% 03/15/34	338,126	347,056
	Allstate Corp	4.2000% 12/15/46	341,585	350,190
	Alphabet Inc	5.3000% 05/15/65	235,864	230,408
	Amazon Com Inc	2.5000% 06/03/50	511,310	518,235
	Ameren Ill Co	3.7000% 12/01/47	444,828	458,477
	American Honda Finance Corporation	10/04/30	504,897	509,871
	Amern Tower Corp	1.8750% 10/15/30	340,293	352,719
	Amgen Inc	2.3000% 02/25/31	369,919	380,785
	Amphenol Corp N	5.3000% 11/15/55	232,164	224,820
	Anheuser Busch Inbev Worldw	5.4500% 01/23/39	656,628	678,175
	Anthem Inc	4.1000% 05/15/32	507,581	520,600
	Apple Inc.	4.375% 05/13/45	883,872	905,464
	Ares Cap Co	7.0000% 01/15/27	330,173	327,981
	At&t Inc	4.9000% 11/01/35	299,361	296,385
	Avalonbay Cmntys Inc	5.3500% 06/01/34	679,949	691,703
	Bank Amer Corp	2.6760% 06/19/41	264,750	274,302
	Bk Of America Corp	2.0870% 06/14/29	502,642	515,020
	Blackstone Private Credit F	2.6250% 12/15/26	477,457	486,268
	BORGWARNER INC GLBL NT	4.9500% 08/15/29	357,683	363,086
	Boston Gas Co	3.0010% 08/01/29	372,740	382,250
	Bp Cap Mkts Amer Inc	2.9390% 06/04/51	565,840	560,472
	Broadcom Inc	4.3000% 11/15/32	268,212	276,276
	Burlington Northn Santa Fe	5.1500% 09/01/43	404,991	412,704
	Cameron Lng Llc	2.9020% 07/15/31	337,924	346,262
	Centerpoint Energy Res Corp	1.7500% 10/01/30	341,029	352,111
	Chubb Ina Hldgs Inc	5.0000% 03/15/34	301,764	306,994
	Cigna Corp New	2.4000% 03/15/30	339,574	348,645
	Cisco Systems Inc	5.5000% 01/15/40	432,756	440,734
	Comcast Corp	4.250% 01/15/33	669,823	684,617
	Comcast Corp	3.4000% 07/15/46	333,327	330,442
	Con Edison NY	4.450% 03/15/44	369,111	378,328
	Conagra Brands Inc	1.3750% 11/01/27	678,033	694,042
	Conocophillips	5.3000% 05/15/53	337,103	344,868
	Consumers Energy Co	5.0500% 05/15/35	339,446	346,025
	Cvs Health Corp	1.7500% 08/21/30	505,548	523,949
	Dominion Energy Gas Hldgs L	5.8000% 01/15/35	335,381	343,345
	Dte Elec Co	2.9500% 03/01/50	337,454	346,170
	Duke Energy Ind Llc	3.7500% 05/15/46	342,115	354,188
	Emerson Elec Co	5.2500% 11/15/39	221,723	219,638
	Energy Transfer L P	6.4000% 12/01/30	588,429	593,946
	Entergy Texas Inc	5.2500% 04/15/35	298,758	307,797
	Enterprise Prods Oper Llc	4.6000%	199,632	202,382
	Exxon Mobil Corp	3.0950% 08/16/49	200,852	208,536
	Florida Pwr & Lt Co	4.0500% 10/01/44	508,544	520,360
	GA GLOBAL FUNDING TRUST FR	5.5% 040132	338,323	342,493
	Ga Pwr Co	4.9500% 05/17/33	338,373	346,947
	Gallagher Arthur J & Co	5.1500% 02/15/35	331,642	338,964
	General Dynamics Corp	4.2500% 04/01/40	471,817	490,469

December 31, 2025

(a)	(b) Identity of Issuer, 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
Corporate and Foreign Bonds (cont.)				
	General Motors Financial Co	4.3000% 04/06/29	$ 505,393	$ 518,802
	Glencore Fdg Llc	4.9070% 04/01/28	337,435	340,647
	Goldman Sachs Group	4.0170% 10/31/38	238,749	238,390
	Goldman Sachs Group Inc	1.9920% 01/27/32	410,323	426,414
	Gsk Consumer Healthcare Cap	3.6250% 03/24/32	389,542	399,643
	HCA INC. SR GLBL NT	5.2000% 06/01/28	345,773	348,464
	Home Depot Inc	4.5000% 12/06/48	443,552	453,604
	Hyundai Cap Amer	5.6800% 06/26/28	464,469	469,698
	Intercontinental Exchange I	2.6500% 09/15/40	405,635	424,186
	John Deere Capital Corporat	5.0500% 06/12/34	372,383	382,023
	Johnson & Johnson	3.5500% 03/01/36	504,890	520,333
	Kimberly-Clark Corp	3.9000% 05/04/47	169,976	173,039
	Kinder Morgan	5.1000% 08/01/29	502,658	509,171
	Lockheed Martin Corp	4.0900% 09/15/52	71,325	71,407
	Lpl Holdings Inc	5.2000% 03/15/30	337,694	342,797
	Manufacturer And Traders	3.4000% 08/17/27	675,839	686,535
	Manulife Financial Corp	4.0610% 02/24/32	468,337	473,421
	Mars Inc De	5.8000% 05/01/65	201,816	205,858
	Microsoft Corp	2.5250% 06/01/50	429,625	428,435
	Midamerican Energy	4.800% 09/15/43	675,525	680,878
	Motorola Solutions Inc	5.4000% 04/15/34	337,616	345,978
	Mplx Lp	5.4000% 04/01/35	334,206	342,793
	National Rural Utils Coop F	5.8000% 01/15/33	599,486	611,495
	Norfolk Sn Corp	5.1000% 05/01/35	338,028	347,569
	Nstar Elec Co	5.2000% 03/01/35	333,536	341,826
	Oge Energy Corp	5.4500% 05/15/29	474,564	476,464
	Omnicom Group Inc	2.6000% 08/01/31	369,284	381,600
	Oncor Elec Delivery Co Llc	3.8000% 06/01/49	342,249	351,503
	Oracle Corp	4.8000% 08/03/28	165,373	165,382
	Oracle Corp	6.5000% 04/15/38	370,968	351,961
	Oreilly Automotive Inc	1.7500% 03/15/31	507,294	520,934
	Pacific Gas & Elec Co	3.0000% 06/15/28	613,356	630,086
	PAID 2025-7 B	5.0640% 05/15/33	715,000	713,084
	Paypal Hldgs Inc	5.1500% 06/01/34	341,428	348,828
	Philip Morris International	4.7500% 11/01/31	374,449	382,889
	Plains All Amer	4.7000% 01/15/31	139,904	140,788
	Pnc Bk N A Pittsburgh Pa	4.0500% 07/26/28	529,115	535,732
	Prologis L P	5.0000% 03/15/34	505,803	519,839
	Prudential Finl Inc Mtns Bo	3.0000% 03/10/40	305,401	319,339
	Pub SVC Elec & Gas	3.9500% 05/01/42	268,891	278,381
	Public Svc Co C	5.1500% 09/15/35	182,179	182,454
	Realty In Corp	5.1250% 04/15/35	336,665	346,284
	Santander Drive	4.9500% 01/15/32	216,050	215,698
	Santander Holdings Usa Inc	3.2440% 10/05/26	540,039	546,580
	Schwab Charles Corp	1.9500% 12/01/31	306,227	315,218
	Simon Ppty Group Lp	3.8000% 07/15/50	329,072	337,972
	Southern Calif Edison Co	5.1500% 06/01/29	542,560	551,427
	Southwest Airls Co	5.1250% 06/15/27	40,216	40,503
	T Mobile Usa Inc	5.1500% 04/15/34	335,114	342,437

December 31, 2025

(a)	(b) Identity of Issuer, 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
Corporate and Foreign Bonds (cont.)				
	Texas Instrs Inc	3.8750% 03/15/39	$ 169,549	$ 169,849
	Toyota Mtr Cr Corp	2.1500% 02/13/30	135,629	139,242
	United Parcel Service Inc	3.7500% 11/15/47	397,592	410,119
	UnitedHealth Group Inc.	4.625% 07/15/35	666,274	690,693
	Ventas Rlty Ltd	5.1000% 07/15/32	340,725	349,294
	Verizon	4.400% 11/01/34	708,205	728,795
	Vici Properties Lp	5.1250% 11/15/31	337,515	344,387
	Virginia Elec & Pwr Co	5.3000% 08/15/33	342,450	352,968
	Walmart Inc	4.0500% 06/29/48	493,301	508,792
	Welltower Inc	2.8000% 06/01/31	342,233	352,159
	Zayo Issuer Llc	5.5700% 10/20/57	195,000	197,004
	Aercap Ireland Capital Limi	3.0000% 10/29/28	678,006	693,267
	Astrazeneca Plc	3.0000% 05/28/51	121,756	124,426
	Bhp Billiton Fin Usa Ltd	4.9000% 02/28/33	332,727	341,701
	Canadian Natl Ry Co	3.6500% 02/03/48	181,223	179,479
	Enel Fin Intl N.v.	3.5000% 04/06/28	404,193	409,530
	Kimco Rlty Op	0.0640% 03/01/34	501,623	513,203
	Natwest Group Plc	1.6420% 06/14/27	680,088	692,343
	Pfizer Invt Enterprises	5.3000% 05/19/53	506,518	515,002
	Siemens Fdg B V	5.9000% 05/28/65	298,901	303,291
	Telefonica Emisiones S A U	4.1030% 03/08/27	402,432	404,840
	Totalenergies Cap Sa	4.7240% 09/10/34	334,393	343,069
	Transcanada Pipeline	Strip 4.1000% 04/15/30	335,989	341,106
	American Cr Acc Recv Tr	202 4.8300% 01/13/31	659,871	658,158
	Brean Asset Bkd	Sec 2023-r 4.2500% 10/26/65	193,350	194,103
	BRIDGET LD AUTO SEC TR	2025 5.6200% 03/15/31	678,532	679,142
	Exeter Automobile	5.5700% 10/15/31	708,832	713,044
	Exeter Automobile	5.8900% 07/15/31	675,160	677,932
	PAGAYA PT OF SALE HLDGS GRA	5.2120% 07/20/33	580,000	579,414
	Skymiles Ip Ltd & Delta Air	4.7500% 10/20/28	367,562	367,429
	American Express Co	5.2820% 07/27/29	531,699	535,564
	Bnp Paribas	3.0520% 01/13/31	405,319	416,952
	Capital One Finl Corp	4.9270% 05/10/28	471,951	475,470
	Citigroup Inc	2.6660% 01/29/31	503,663	519,399
	Corebridge	Fi 6.8750% 12/15/52	611,232	608,456
	Jp Morgan Chase Bank	Na 3.8820% 07/24/38	802,697	831,819
	STATE STR CORP	SR GLBL NT 3 5.1590% 05/18/34	347,950	356,962
Total Corporate and Foreign Bonds			54,911,897	55,914,443

Wacker Salaried Pension Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 94-2272388 **Plan No.: 003**

December 31, 2025

(a)	(b) Identity of Issuer, 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
Corporate Stocks				
	Engie	1,268 shares	$ 28,848	$ 33,310
	AIA Group Ltd-Sp ADR	752 shares	26,061	30,878
	Amadeus IT Holdings ADR (Spain)	338 shares	27,487	24,833
	Beiersdorf Ag	726 shares	17,901	16,103
	Bnp Paribas Adr	624 shares	27,583	29,604
	British Amern Tob Plc Spns Adr	529 shares	27,809	29,952
	Capgemini S E	797 shares	27,246	26,540
	Carlsberg AS-B-SPON ADR	756 shares	20,805	19,739
	Check Point Software Tech Lt Ord	108 shares	22,729	20,040
	Cie Financiere Rich Unspons Adr	1,881 shares	34,559	40,498
	Compagnie de Saint Gobain ADR (France)	1,106 shares	24,418	22,591
	Compass Group Plc	1,183 shares	40,029	37,616
	Daikin Industries-Unspon ADR	1,471 shares	16,380	18,755
	Dbs Group Hldgs Ltd Sponsd Adr	128 shares	17,630	22,439
	Denso Corporation Adr	1,137 shares	15,219	15,509
	Deutsche Boerse Ag-Unspon Adr	972 shares	30,074	25,554
	Eni S P A Spon Adr	571 shares	18,653	21,664
	Experian Group Ltd Spons Adr	622 shares	32,123	28,096
	Fujifilm Holdings Corp-Adr	1,177 shares	12,661	12,441
	Hitachi Ltd Adr	1,462 shares	41,108	45,614
	Hoya Corporation-Adr	128 shares	15,090	19,411
	Ing Groep Nv Sponsored Adr	1,225 shares	26,645	34,300
	Intesa Sanpaolo Spons Adr	608 shares	20,351	25,299
	L Air Liquide Adr	1,077 shares	45,074	40,543
	London Stk Exchange Group	477 shares	17,666	14,582
	Lvmh Moet Hennessy Louis - Adr	93.3300 shares	10,013	14,140
	Merck Kgaa	721 shares	18,256	20,763
	Michelin (Cgde) Unspons Adr	798 shares	14,670	13,239
	Mitsubishi Elec Corp	516 shares	21,474	29,928
	Mtu Aero Engines Holding-Unspon Adr	50.0520 shares	10,507	10,432
	Natwest Group Plc	1,812 shares	25,588	31,710
	Nestle Sa Spons Adr For Reg	188 shares	19,153	18,571
	Netease Com Inc Spons Adr	112 shares	14,484	15,413
	Novartis Ag Sponsored Adr	228 shares	26,463	31,434
	Novo-Nordisk A S Spons Adr	221 shares	16,452	11,244
	Pernod Ricard Sa	958 shares	19,796	16,430
	PJSC Lukoil ADR	1,047 shares	82,206	7,287
	Qiagen Nv	241 shares	11,310	10,838
	Relx Plc Spon ADR	521 shares	26,176	21,059
	Rio Tinto Plc Spnsd Adr	227 shares	12,967	18,167
	Roche Hldg Ltd Spons Adr	896 shares	35,544	46,207
	Rolls-Royce Group-Spons Adr	2,068 shares	25,396	32,509
	Ryanair Hldgs Plc Adr	450 shares	25,058	32,486
	Sap Aktiengesellschaft Spns Adr	152 shares	44,364	36,922
	Scheider Elect SA-Unsp ADR France	808 shares	40,667	44,582
	Seven & I Holdings-Unspons Adr	1,526 shares	22,834	21,990
	Shin Etsu Chemical Co Unspons Adr	1,330 shares	20,688	20,615
	Sony Corp Adr	922 shares	22,639	23,603

December 31, 2025

(a)	(b) Identity of Issuer, 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
Corporate Stocks (cont.)				
	Sumitomo Mitsui-Spons ADR	1,429 shares	$ 21,440	$ 27,623
	Suzuki Motor Corp-Uns ADR	278 shares	13,078	16,438
	Taiwan Semiconductor Spons Adr	143 shares	30,646	43,456
	Tencent Hldgs Ltd Unspons Adr	253 shares	16,350	19,367
	Terumo Corp	1,011 shares	18,244	14,660
	Tesco Plc	964 shares	15,829	17,342
	Toronto Dominion Bank	226 shares	16,452	21,289
	Totalenergies Se	298 shares	18,462	19,436
	UBS Group AG	883 shares	27,211	41,125
	Zurich Insurance Group ADR (Switzerland)	748 shares	25,416	28,446
Total Corporate Stocks			1,403,982	1,434,662
Total			$ 96,793,777	$ 99,257,748

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

Schedule SB, Line 32 – Schedule of Amortization Bases
Wacker Salaried Pension Plan
January 1, 2025 Valuation
EIN/PN: 94-2272388 / 003

Schedule of Amortization Bases

Shortfall Amortization Bases[1]

Date Established	Present Value of Payments	Remaining Years	Amortization Installment
1/1/2025	$ 0	15	$ 0
Total	$ 0		$ 0

Waiver Amortization Bases

Date Established	Present Value of Payments	Remaining Years	Amortization Installment
1/1/2025	$ 0	N/A	$ 0
Total	$ 0		$ 0

[1] 15 year amortization was adopted effective with the 2021 plan year per the terms of ARPA.