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
HEXION INC. PENSION PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 12/01/2000

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)
HEXION INC.

180 E BROAD ST
COLUMBUS, OH 43215

2b Employer Identification Number (EIN) 13-0511250

2c Plan Sponsor's telephone number 614-225-2041

2d Business code (see instructions) 325200

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.	10/14/2026	JANET BERG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	2890
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)**	198
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	170
b	Retired or separated participants receiving benefits	**6b**	1099
c	Other retired or separated participants entitled to future benefits	**6c**	890
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	2159
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	610
f	Total. Add lines **6d** and **6e**.	**6f**	2769
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 1C 1I 3H

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

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

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

A Name of plan
HEXION INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
13-0511250

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**	124415496
b Actuarial value	**2b**	124415496

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	1453	83895515	83895515
b For terminated vested participants	1245	35298142	35298142
c For active participants	198	6499285	6569911
d Total	2896	125692942	125763568

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**	5.29 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	700000
c Target normal cost	**6c**	700000

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary

09/18/2026
Date

CHAD M. GREENWALT
Type or print name of actuary

26-07020
Most recent enrollment number

WILLIS TOWERS WATSON US LLC
Firm name

216-937-4000
Telephone number (including area code)

PO BOX 674401
HOUSTON, TX 77267
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 6.68 %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		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 5.08 %		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	0

Part III Funding Percentages

14	Funding target attainment percentage	14	98.92 %
15	Adjusted funding target attainment percentage	15	96.49 %
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	101.08 %
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
04/13/2026	277409	0			
07/14/2026	277409	0			
09/03/2026	338000	0			
			Totals ► 18(b)	892818	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	826026

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:

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

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	61

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	700000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	1348072	125378
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**	825378

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

36 Additional cash requirement (line 34 minus line 35)	**36**	825378
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	826026

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

a Total (excess, if any, of line 37 over line 36)	**38a**	648
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	**B** Three-digit plan number (PN) ▶	
HEXION INC. PENSION PLAN		002
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
HEXION INC.	13-0511250	

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)

TELUS HEALTH (US) LTD

52-1883918

(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?
14 64	NONE	475688	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

SEI INVESTMENTS COMPANY

23-1707341

(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 51 24 52 28	NONE	144676	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [X]

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

WILLIS TOWERS WATSON US LLC

53-0181291

(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 50	NONE	136965	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

THE BANK OF NEW YORK MELLON

13-5160382

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 63 50 62	NONE	106165	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

CURCIO WEBB

36-4171366

(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?
16 50	NONE	30000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

MEADEN & MOORE LTD.

34-1818258

(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 50	NONE	13500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection.

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

A Name of plan
HEXION INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
13-0511250

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

a Name of MTIA, CCT, PSA, or 103-12 IE: EB TEMP INVESTMENT FUND

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
25-6078093-023	C	1503636

a Name of MTIA, CCT, PSA, or 103-12 IE: SEI STRUC CREDIT COLLECTIVE FUND

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
75-3251893-024	C	4931306

a Name of MTIA, CCT, PSA, or 103-12 IE: SEI CORE PROPERTY COLLECTIVE INV TR

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

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
27-3224429-045	C	389212

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

A Name of plan
HEXION INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
13-0511250

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	892818
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)	11690045	12903074
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	9558578	6824154
(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)	103162813	104535100
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	4061	4061

		(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	124415497	125159207
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	100779	172420
1k Total liabilities (add all amounts in lines 1g through1j)	1k	100779	172420
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	124314718	124986787

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)	892818	
(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)		892818
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	4444869	
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		4444869
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	4590033	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		4590033
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)	-450621	
(B) Other	2b(5)(B)	225310	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-225311

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		26976
(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)		2331870
c Other income	2c		968166
d Total income. Add all **income** amounts in column (b) and enter total	2d		13029421
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	11081080	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		11081080
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)	475688	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	13500	
(5) Investment advisory and investment management fees	2i(5)	144676	
(6) Bank or trust company trustee/custodial fees	2i(6)	106165	
(7) Actuarial fees	2i(7)	136965	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	399278	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		1276272
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		12357352
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		672069
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: MEADEN & MOORE, LTD. **(2)** EIN: 34-1818258

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

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

Part IV Compliance Questions

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

During the plan year:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ..... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 581401.

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
HEXION INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
13-0511250

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): 13-5160382

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** 44

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: 18.0 % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: 73.0 %
High-Yield Debt: 7.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 1.0 % Other: 1.0 %

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

HEXION INC. PENSION PLAN

FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT

December 31, 2025

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MEADEN & MOORE

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Hexion Inc. Pension Plan
Columbus, Ohio

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

We have performed an audit of the financial statements of Hexion Inc. Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits and the statement of accumulated plan benefits as of December 31, 2025 and 2024, and the related statement of changes in net assets available for benefits and statement of changes in accumulated plan benefits for the year ended December 31, 2025, and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution, The Bank of New York Mellon/BNY Mellon, N.A., as of December 31, 2025 and 2024 and for the year ended December 31, 2025, stating that the certified investment information, as described in Note 5 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters - Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2025 and 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 financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

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

Meaden & Moore, Ltd.

Meaden & Moore, Ltd.
Dublin, Ohio

October 13, 2026

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

Hexion Inc. Pension Plan

	December 31	
	2025	2024
ASSETS		
Receivable - Employer contributions	**$ 892,818**	$ -
Investments at Fair Value:		
Mutual funds	**104,535,100**	103,162,813
Government securities	**12,903,074**	11,690,045
Collective trust funds	**6,824,154**	9,558,578
Guaranteed investment contracts	**4,061**	4,061
Investments at fair value	**124,266,389**	124,415,497
Total Assets	**125,159,207**	124,415,497
LIABILITIES		
Administrative fees payable	**(172,420)**	(100,779)
Net Assets Available for Benefits	**$ 124,986,787**	$ 124,314,718

See accompanying notes.

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Hexion Inc. Pension Plan

	Year Ended December 31 2025
Additions to Net Assets Attributed to:	
Contributions:	
Employer	**$ 892,818**
Investment Income:	
Interest and dividend income	**4,471,726**
Net unrealized/realized appreciation	**7,664,878**
Total Investment Income	**12,136,604**
Deductions from Net Assets Attributed to:	
Benefits paid to participants	**11,081,080**
Administrative expenses	**1,276,273**
Total Deductions	**12,357,353**
Net Increase	**672,069**
Net Assets Available for Benefits:	
Beginning of Year	**124,314,718**
End of Year	**$ 124,986,787**

See accompanying notes.

STATEMENT OF ACCUMULATED PLAN BENEFITS

Hexion Inc. Pension Plan

	December 31	
	2025	2024
Vested Benefits:		
Participants currently receiving benefits	**$ 83,199,717**	$ 86,226,575
Other participants	**38,507,021**	43,267,222
Total Vested Benefits	**121,706,738**	129,493,797
Non-vested Benefits	**44,316**	58,797
Total Actuarial Present Value of Accumulated Plan Benefits	**$ 121,751,054**	$ 129,552,594

See accompanying notes.

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS

Hexion Inc. Pension Plan

	Year Ended December 31 2025
Actuarial Present Value of Accumulated Plan Benefits at the Beginning of the Year	**$ 129,552,594**
Increase/(Decrease) during the year attributable to:	
Benefits accumulated/actuarial gains	**(2,554,992)**
Benefits paid	**(11,081,080)**
Increase for interest due to decrease in the discount period	**6,200,603**
Change in actuarial assumptions	**(366,071)**
Net Decrease	**(7,801,540)**
Actuarial Present Value of Accumulated Plan Benefits at the End of the Year	**$ 121,751,054**

See accompanying notes.

NOTES TO FINANCIAL STATEMENTS

Hexion Inc. Pension Plan

1 Description of Plan

The following description of Hexion Inc. Pension Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

General:

Hexion, Inc., formerly known as Momentive Specialty Chemicals Inc., ("Hexion") was formed in 2005 from the merger of Resolution Performance Products, LLC ("RPP"), Borden Chemical, Inc. and Resolution Specialty Materials, Inc. (together, the "Legacy Companies" or the "Company"). Each Legacy Company sponsored a defined benefit pension plan (the "Legacy Plans"). In conjunction with the merger, Hexion became the Plan sponsor for the Legacy Plans.

RPP adopted the Plan, as amended, on December 1, 2000. Effective December 31, 2009, the Borden Chemical, Inc. Employees Retirement Income Plan ("Borden ERIP") and the McWhorter Technologies, Inc. Hourly Employees' Pension Plan ("McWhorter Pension Plan") (collectively, "Merged Plans") were merged into the RPP Plan, which is now called the Plan. Effective January 15, 2015, the Plan was amended to change the name of the Plan from Momentive Specialty Chemicals Inc. Pension Plan to Hexion Inc. Pension Plan and to change the Plan Sponsor from Momentive Specialty Chemicals Inc. to Hexion Inc.

The Plan is a noncontributory pension plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is for the exclusive benefit of eligible employees of the Company. The rights and benefits, if any, of former employees are determined in accordance with provisions of the Plan, as amended, and in effect as of the date of the employee's termination.

The Company makes contributions to the Trust to fund the liabilities of the Plan. Benefits may be paid to participants in the form of annuity payments or, for eligible participants, as a lump sum payment. The contributions from the Company to the trust assets of the Plan meet the minimum funding required by law.

The Plan recognizes prior employment service with certain predecessor employers of the Legacy Companies, including Shell Chemical, Borden, Inc., Eastman Chemical and McWhorter Technologies Inc.

As of December 31, 2010, participation in, and benefit accruals under, the Plan had been frozen for all collectively bargained and non-bargained employees.

Eligibility:

Prior to the Plan freeze, eligible employees became a plan participant immediately on their employment commencement date or upon achieving one year of continuous service with the Company, dependent upon eligibility provisions in place for the division in which they were hired.

1 Description of Plan, Continued

Vesting:

A participant is fully vested in his or her accrued benefit after being credited with five (5) years of vesting service or upon attainment of normal retirement age, whichever is earlier. Participants with benefits earned under the cash balance plan provisions of the Borden ERIP with an hour of service after December 31, 2007 become 100% vested after completing three years of service, with no partial vesting prior to that time.

Other Plan Provisions:

The Plan defines normal retirement age as 65; however, early retirement provisions vary based on the Legacy Plan. Participants under the Legacy RPP Provisions may elect early retirement at the age of 50 with a total of 80 points with age and service combined. Participants under the Legacy McWhorter Pension Plan may elect early retirement, the terms of which vary at each geographical site, depending on the participant's age and years of service. Participants under the cash balance provisions of the Borden ERIP may take a lump sum withdrawal of their account following termination of employment, and non-cash balance participants may elect early retirement at age 55 with completion of 10 years of service.

Normal monthly retirement benefits under the provisions of the RPP Plan are available to eligible participants generally calculated under a formula based on the participant's highest average final compensation in any three consecutive years within a ten-year period (limited to the 401(a)(17) maximum compensation level) and number of years of credited participation multiplied by a retirement income factor, as defined in the Plan, minus a social security offset. Benefits payable in the event of death, disability or early retirement are computed in a similar manner as defined in the Plan.

Normal monthly retirement benefits for former McWhorter Plan participants are available to eligible participants based on the Basic Pension Factor multiplied by the Participant's Pension Accrual Service, as defined in the Plan.

Non-bargaining participants under the ERIP provisions participate in a cash balance program. The frozen hypothetical cash balance is increased monthly for interest up through the month prior to the participant's benefit commencement date.

The monthly rate applied is one twelfth of the applicable annual interest rate, as defined in the Plan, as published by the Federal Reserve. The minimum annual interest crediting rate is 300 basis points. The benefit for hourly and bargained participants is generally based on a pension multiplier times years of service.

Payment of Benefits:

Benefits are recorded when paid. Unless a participant elects to receive an alternative form of payment, benefits are payable in the form of the qualified joint and survivor annuity for married participants and a single-life annuity for unmarried participants.

1 Description of Plan, Continued

Payment of Benefits, Continued:

Under the Plan, participants may defer commencement of their pension benefit until their Required Beginning Date, as defined in Internal Revenue Service ("IRS") regulations. As of January 1, 2025, the Plan's adjusted funding attainment percentage was above 80%, and therefore, no restrictions on payment of benefits are currently in place.

Funding Policy:

The Company will make contributions to the Plan as permitted or required by government laws and regulations. Participant contributions are not permitted under the Plan. The Company's contributions to the Plan for the year ended December 31, 2025 satisfied the minimum funding requirements prescribed by ERISA.

2 Summary of Significant Accounting Policies

Basis of Accounting:

The Plan's financial statements were prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Valuation of Investments:

Investments held by the Plan are stated at fair value. Marketable securities are reported at fair market value as of the balance sheet date. Fair market values represent quoted market prices or, if quoted market prices are not available, estimated fair values as determined by the Plan's investment broker.

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

Use of Estimates:

The preparation of financial statements in conformity with U.S. GAAP requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures, and actual results could differ materially from those estimates. It is at least reasonably possible that a significant change may occur in the near term for the estimate of the actuarial present value of accumulated plan benefits.

Plan Expenses:

The Company provides certain administrative services without charge to the Plan. In accordance with the Plan document, all other administrative expenses of the Plan are paid from the Plan assets.

Investment management fees and operating expenses charged to the Plan for investments in mutual funds are deducted from income earned on a daily basis and are not separately reflected.

2 Summary of Significant Accounting Policies, Continued

Plan Expenses, Continued:

Consequently, management fees and operating expenses of these funds are reflected as a reduction of investment return for such investments.

Plan Termination:

The Company has the right under the Plan to discontinue its contributions at any time and terminate the Plan subject to the provisions of ERISA. In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, to vested participants based upon an actuarial calculation.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor 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. However, there is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees.

Risks and Uncertainties:

The Plan's investments are exposed to various risks, such as interest rate, market, liquidity and credit risks. Due to the level of risk associated with certain investments and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in these 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, employee demographics and compensation. Due to uncertainties inherent in the estimation and assumption processes, it is reasonably possible that changes in these estimates and assumptions could materially affect the amounts reported in the financial statements.

Subsequent Events:

Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements.

Subsequent events have been evaluated through October 13, 2026, which is the date the financial statements were available to be issued. On August 26, 2026, the Board of Directors approved a resolution to terminate the Plan. A formal termination date has not yet been determined.

3 Tax Status

On November 4, 2016, the IRS stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (the "Code"). The Plan has been amended, however; the Plan Administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Code. Therefore, the Plan Administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 31, 2025, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. However, currently no audits for any tax periods are in progress.

4 Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.

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

* Quoted prices for similar assets or liabilities in active markets.

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

* Inputs other than quoted prices that are observable for the asset or liability.

* Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

Level 3: Inputs that are unobservable inputs for the asset or liability.

4 Fair Value Measurements, Continued

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

Mutual Funds:

The fair values of the mutual funds are based on quoted market prices and are classified in Level 1 of the fair value hierarchy.

U.S. Government Securities:

Government securities are valued based upon recent bid prices or the average of recent bid and asked prices when available and, if not available, they are valued through matrix pricing models developed by sources considered by management to be reliable. Matrix pricing values debt securities without relying exclusively on quoted prices for the specific securities, but rather by relying on the securities' relationship to other benchmark quoted securities which are considered Level 2 inputs to the fair value measurement.

Collective Trust Funds:

Fair values of the collective trust funds are based upon the net asset value ("NAV") of the funds reported by the fund managers as of the Plan's financial statement date. These investments are measured at fair value using NAV per share (or its equivalent) as a practical expedient.

The Plan may make redemptions from the SEI Structured Credit Collective Fund ("SEI Structured CT") as of a valuation date that is also the last business day of a calendar quarter (March 31, June 30, September 30, December 31), provided that 65 days advance written notice is given prior to the date of redemption. If the Plan redeems its entire investment in the SEI Structured CT, 10% of the value of such investment may be held in escrow until the completion of the fund's annual audit. No unfunded commitments exist for this fund.

The Plan may make redemptions from the SEI Core Property Collective Investment Trust ("SEI Core Property CIT") as of a valuation date that is also the last business day of a calendar quarter (March 31, June 30, September 30, December 31), provided that 105 days advance written notice is given prior to the date of redemption. Redemptions may be restricted to a certain percentage of the NAV of the investment on any given redemption date. If the Plan redeems its entire investment in the SEI Core Property CIT, 10% of the value of such investment may be held in escrow until the completion of the fund's annual audit. No unfunded commitments exist for this fund.

The EB Temporary Investment Fund provides for daily redemptions at reported NAV, with no advance notice requirement.

Guaranteed Investment Contract:

The fair value of the guaranteed investment contract has been estimated based on a discounted cash flow methodology, utilizing current rates of return available for similar contracts, with comparable credit risks and liquidity which are deemed to be Level 3 inputs to the fair value measurement.

4 Fair Value Measurements, Continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2025 and 2024. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

	Assets at Fair Value as of December 31, 2025			
	Level 1	**Level 2**	**Level 3**	**Total**
Mutual Funds	**$ 104,535,100**	**$ -**	**$ -**	**$ 104,535,100**
U.S. Government Securities	**-**	**12,903,074**	**-**	**12,903,074**
Guaranteed Investment Contract	**-**	**-**	**4,061**	**4,061**
Total Assets in the Fair Value Hierarchy	**104,535,100**	**12,903,074**	**4,061**	**117,442,235**
Investments Measured at Net Asset Value *				**6,824,154**
Investments at Fair Value	**$ 104,535,100**	**$12,903,074**	**$ 4,061**	**$ 124,266,389**

	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual Funds	$ 103,162,813	$ -	$ -	$ 103,162,813
U.S. Government Securities	-	11,690,045	-	11,690,045
Guaranteed Investment Contract	-	-	4,061	4,061
Total Assets in the Fair Value Hierarchy	103,162,813	11,690,045	4,061	114,856,919
Investments Measured at Net Asset Value *				9,558,578
Investments at Fair Value	$ 103,162,813	$ 11,690,045	$ 4,061	$ 124,415,497

* Collective trust funds measured at fair value using NAV as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the hierarchy tables for such investments are intended to permit the reconciliation of the fair value hierarchy to the investments at fair value line item presented in the Statement of Net Assets Available for Benefits.

For the years ended December 31, 2025 and 2024, there were no transfers in or out of Level 3 and no purchases or sales of assets classified in Level 3 of the fair value hierarchy.

5 Information Prepared and Certified by Trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified as complete and accurate by the Trustee.

	2025	2024
Investments at fair value	**$ 124,266,389**	$ 124,415,497
Interest and dividends	**$ 4,471,726**	N/A
Net appreciation	**$ 7,664,878**	N/A

6 Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future benefit payments that are attributable under the Plan's provisions to the services employees have rendered through the valuation date. Accumulated plan benefits include benefits expected to be paid to a) retired or terminated employees or their beneficiaries, b) beneficiaries of employees who have died, and c) present employees or their beneficiaries. Benefits under the Plan are based on the current benefit levels and actual service. Benefits are payable under all circumstances (retirement, death, and termination of employment) included to the extent that they are deemed attributable to employee services rendered up to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by decrements such as for death, full and permanent disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations as of December 31, 2025 and 2024 are:

- Mortality: For 2025 and 2024, separate rates for non-annuitants and annuitants based on Pri-2012 tables with no collar or amount adjustments applied with MP-2021 projection scale.

- Assumed Rate of Return: 5% for 2025 and 2024

- Retirement Rates:

Age	Retirement Rate
55-57	8%
58-59	9%
60-63	15%
64	30%
65-66	40%
67-69	20%
70+	100%

6 Actuarial Present Value of Accumulated Plan Benefits, Continued

- Cash Balance Interest Credit Rates: 3.75% for 2025 and 4.00% for 2024. The impact of this change is reflected in the Change in actuarial assumptions line item on the Statement of Changes in Accumulated Plan Benefits.

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

7 Party-in-Interest Transactions

Certain Plan investments are shares of a collective trust fund managed by the Trustee, as defined by the Plan, and therefore, these transactions qualify as party-in-interest. Certain Plan investments are shares of mutual funds and collective trust funds issued by SEI Institutional Investments Trust, an affiliate of an investment manager for the Plan; therefore, these transactions qualify as party-in-interest investments. Usual and customary fees were paid by the funds for the investment management services. In addition, the Plan has arrangements with various service providers and these arrangements qualify as party-in-interest transactions.

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Form 5500, Schedule H, Part IV, Line 4i

Hexion Inc. Pension Plan

EIN 13-0511250
Plan Number 002

December 31, 2025

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Collective Trust Funds:			
*	Bank of New York Mellon	EB Temp Investment Fund	$ 1,500,975	$ 1,503,636
*	SEI Investments Company	SEI Core Property Collective Investment Trust	262,280	389,212
*	SEI Investments Company	SEI Structured Credit Collective Fund	1,259,790	4,931,306
	Total Collective Trust Funds		**3,023,045**	**6,824,154**
	U.S. Government Securities:			
	US Treasury BD CPN Strip	Par 10,630,000, 0.0% 11/15/2035	6,675,092	6,942,772
	US Treasury BD CPN Strip	Par 39,000, 0.0% 08/15/2032	28,542	29,904
	US Treasury BD CPN Strip	Par 10,855,000, 0.0% 11/15/2040	5,260,446	5,319,059
	US Treasury BD CPN Strip	Par 1,620,000, 0.0% 05/15/2045	624,746	611,339
	Total U.S. Government Securities		**12,588,826**	**12,903,074**
	Mutual Funds:			
*	SEI Investments Company	Long Duration Corporate Bond	11,486,859	10,169,286
*	SEI Investments Company	Global Managed Vol A	23,955,223	21,781,366
*	SEI Investments Company	Intermediate Duration Credit Fund	76,718,290	72,584,448
	Total Mutual Funds		**112,160,372**	**104,535,100**
	Guaranteed Investment Contract:			
	Equitable Life Assurance	Equitable Life Assurance	4,061	4,061
	Total Investments		**$ 127,776,304**	**$ 124,266,389**

* Party-in-interest to the Plan.

SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, Line 4j

Hexion Inc. Pension Plan

EIN 13-0511250
Plan Number 002

December 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i) - Single transactions in excess of 5% of plan assets								
SEI Investments Company	Global Managed Vol A	$ 22,068,438	$ -	$ -	$ -	$ 22,068,438	$ 22,068,438	$ -
SEI Investments Company	Large Cap Index Fund	$ -	$ 11,791,225	$ -	$ -	$ 10,179,425	$ 11,791,225	$ 1,611,800
SEI Investments Company	World Equity Ex-Us	$ -	$ 7,092,848	$ -	$ -	$ 5,861,015	$ 7,092,848	$ 1,231,833
US Treasury BD CPN Strip	Par 10,630,000, 0.0% 11/15/2035	$ 6,276,827	$ -	$ -	$ -	$ 6,276,827	$ 6,276,827	$ -
Category (iii) - Series of transactions of the same issue in excess of 5% of plan assets								
SEI Investments Company	Global Managed Vol A	$ -	$ 2,483,734	$ -	$ -	$ 2,510,445	$ 2,483,734	$ (26,711)
SEI Investments Company	Global Managed Vol A	$ 26,465,668	$ -	$ -	$ -	$ 26,465,668	$ 26,465,668	$ -
SEI Investments Company	Intermediate Duration Credit Fund	$ 11,609,566		$ -	$ -	$ 11,609,566	$ 11,609,566	$ -
SEI Investments Company	World Equity Ex-Us	$ 626,628	$ -	$ -	$ -	$ 626,628	$ 626,628	$ -
SEI Investments Company	World Equity Ex-Us	$ -	$ 11,394,231	$ -	$ -	$ 9,882,182	$ 11,394,231	$ 1,512,049
SEI Investments Company	Large Cap Index Fund	$ 962,454	$ -	$ -	$ -	$ 962,454	$ 962,454	$ -
SEI Investments Company	Large Cap Index Fund	$ -	$ 17,150,912	$ -	$ -	$ 15,244,879	$ 17,150,912	$ 1,906,033
US Treasury BD CPN Strip	Par 10,630,000, 0.0% 11/15/2035	$ 6,675,092	$ -	$ -	$ -	$ 6,675,092	$ 6,675,092	$ -
Bank of New York Mellon	Cash Reserve	$ 5,993,353	$ -	$ -	$ -	$ 5,993,353	$ 5,993,353	$ -
Bank of New York Mellon	Cash Reserve	$ -	$ 5,993,353	$ -	$ -	$ 5,993,353	$ 5,993,353	$ -
Bank of New York Mellon	EB Temp Investment Fund	$ 16,240,081	$ -	$ -	$ -	$ 16,240,081	$ 16,240,081	$ -
Bank of New York Mellon	EB Temp Investment Fund	$ -	$ 16,239,105	$ -	$ -	$ 16,239,105	$ 16,239,105	$ -

SCHEDULE SB ATTACHMENTS

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

	Attained Years of Credited Service[1]										
Attained Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	1	0	0	0	0	0	1
40-44	0	0	0	0	7	2	0	0	0	0	9
45-49	0	0	0	0	15	5	2	0	0	0	22
50-54	0	0	0	0	12	13	13	2	0	0	40
55-59	0	0	0	0	14	14	26	4	3	0	61
60-64	0	0	0	0	7	12	14	5	5	3	46
65-69	0	0	0	0	2	4	4	3	1	1	15
70 & over	0	0	0	0	2	1	1	0	0	0	4
Total	0	0	0	0	60	51	60	14	9	4	198

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

Plan Name: Hexion Inc. Pension Plan
EIN / PN: 13-0511250/ 002
Plan Sponsor: Hexion Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

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

Interest rates	Reflecting Stabilization	Not Reflecting Stabilization
First segment rate	5.00%	5.00%
Second segment rate	5.27%	5.27%
Third segment rate	5.50%	5.40%
Effective interest rate	5.29%	5.27%

Annual rates of increase

- Interest Crediting Rate: 4.00%

Plan-related expenses: $700,000; best estimate of trust payable expenses for the coming year, rounded to the nearest $100,000.

As permitted by law, rates reflecting stabilization are used to determine the funding target, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates and may be inconsistent with other economic assumptions used in the valuation.

Rates not reflecting stabilization are used to determine PBGC Variable Rate Premiums if the Alternative Method is used and are used to determine the PBGC FTAP and the PBGC 4010 FS.

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

New or rehired employees

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

Mortality

- Healthy

For IRS purposes, separate rates for non-annuitants and annuitants based on Pri-2012 “Employees” and “Healthy Annuitants” (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).

- Disabled

For IRS purposes, separate rates for non-annuitants and annuitants based on Pri-2012 “Employees” and “Healthy Annuitants” (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).

Termination

2003 Society of Actuaries Turnover 5-year select and ultimate rates, loaded by 145% for all ages.

Representative Termination Rates

Percentage leaving during the year	
Attained Age	
25	14.79%
30	10.30%
35	8.70%
40	7.98%
45	7.25%
50	6.53%
55	5.80%
60	5.08%

SCHEDULE SB ATTACHMENTS

Disability

The rates at which participants become disabled by age is shown below:

Percentage becoming disabled during the year				
Age	**ERIP salaried disability**	**ERIP hourly disability**	**RPP disability**	**McWhorter disability**
25	0.04%	0.20%	0.04%	N/A
30	0.06%	0.30%	0.06%	N/A
35	0.10%	0.42%	0.10%	N/A
40	0.16%	0.59%	0.16%	N/A
45	0.26%	0.82%	0.26%	N/A
50	0.45%	1.22%	0.45%	N/A
55	0.85%	2.09%	0.85%	N/A
60	1.20%	3.10%	1.20%	N/A

Retirement

Rates varying by age.

Percentage retiring during the year	
Age	
55	8.00%
56	8.00%
57	8.00%
58	9.00%
59	9.00%
60	15.00%
61	15.00%
62	15.00%
63	15.00%
64	30.00%
65	40.00%
66	40.00%
67	20.00%
68	20.00%
69	20.00%
70+	100.00%

SCHEDULE SB ATTACHMENTS

Benefit commencement date:

- Preretirement death benefit — The later of the death of the active participant or the date the participant would have attained age 64
- Deferred vested benefit — The later of age 64 or termination of employment
- Disability benefit — Upon disablement
- Retirement benefit — Upon termination of employment

Form of payment

Lump Sum Eligible			
	Immediate Lump Sum	**Single Life**	**50% J&S**
Active Retirements	80%	10%	10%
Future vested deferred	50%	25%	25%
Current vested deferred	50%	25%	25%

All Others			
	Single Life	**50% J&S**	**100% J&S**
Active Retirements	30%	40%	30%
Future vested deferred	60%	40%	0%
Current vested deferred	60%	40%	0%

Percent married — 87.5% of males and 87.5% of females. Used to value pre-retirement surviving spouse benefits and in determining the optional forms expected to be elected at commencement.

Spouse age — Wife three years younger than husband.

Timing of benefit payments — Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date — First day of plan year

Funding target — Present value of accrued benefits as required by regulations under IRC §430.

Target normal cost — Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

SCHEDULE SB ATTACHMENTS

Decrement timing	The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.
Actuarial value of assets	The actuarial value of assets is equal to the market value of assets as of the valuation date, plus the discounted present value of contributions made after the valuation date for the prior plan year, discounted using the effective interest rate for the prior plan year.
Benefits not valued	WTW has reviewed the plan provisions with the plan sponsor and based on that review, is not aware of any other significant benefits required to be valued that were not.

Sources of Data and Other Information

The plan sponsor, through its third party administrator (TELUS), furnished participant data as of January 1, 2025. Information on assets, contributions and plan provisions was supplied by the plan sponsor.

No data adjustments were made, and we are unaware of any data adjustment made by the data provider.

Plan Name	**Hexion Inc. Pension Plan**
Plan Sponsor EIN	**13-0511250**
ERISA Plan #	**002**
Plan Year Ending	**12/31/2025**

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X

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
HEXION INC. PENSION PLAN

B Three-digit plan number (PN) ▶ 002

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

D Employer Identification Number (EIN)
13-0511250

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**	124,415,496
b Actuarial value	**2b**	124,415,496

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	1,453	83,895,515	83,895,515
b For terminated vested participants	1,245	35,298,142	35,298,142
c For active participants	198	6,499,285	6,569,911
d Total	2,896	125,692,942	125,763,568

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**	5.29%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	700,000
c Target normal cost	**6c**	700,000

Statement by Enrolled Actuary

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

SIGN HERE

CMG
Signature of actuary

9/18/2026
Date

Chad M. Greenwalt
Type or print name of actuary

2607020
Most recent enrollment number

Willis Towers Watson US LLC
Firm name

216-937-4000
Telephone number (including area code)

PO Box 674401
Houston TX 77267
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of 6.68%	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		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 5.08%		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	0

Part III Funding Percentages

14	Funding target attainment percentage	14	98.92%
15	Adjusted funding target attainment percentage	15	96.49%
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	101.08%
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
04/13/2026	277,409	0			
07/14/2026	277,409	0			
09/03/2026	338,000	0			
			Totals ► 18(b)	892,818	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	826,026

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [ ] Yes [X] 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:	
5.00 %	5.27 %	5.50%	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	0
22 Weighted average retirement age	**22**	61

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	700,000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	1,348,072	125,378
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**	825,378

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

36 Additional cash requirement (line 34 minus line 35)	**36**	825,378
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	826,026

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

a Total (excess, if any, of line 37 over line 36)	**38a**	648
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 15
Reconciliation of differences between valuation results and amounts used to calculate AFTAP
as of January 1, 2025

The AFTAP reported on line 15 is the final certified AFTAP for the plan year and does not correspond to the valuation results reported on this SB.

The AFTAP indicated on line 15 was certified on September 12, 2025. The AFTAP implied by the results on this Schedule SB does not equal the AFTAP indicated on line 15 because the asset valuation method was subsequently changed to fair market value. The corresponding change in the AFTAP was deemed immaterial because it would not have affected the administration of any benefit restrictions.

The actuarial value of assets used in the AFTAP certification, before the asset valuation method change, was $121,359,129.

Plan Name:	Hexion Inc. Pension Plan
EIN / PN:	13-0511250/ 002
Plan Sponsor:	Hexion Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

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

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x * l_x / l_{55}$
55	0.08	1,000	1.000000	0.080000	4.400000
56	0.08	920	0.920000	0.073600	4.121600
57	0.08	846	0.846400	0.067712	3.859584
58	0.09	779	0.778688	0.070082	4.064751
59	0.09	709	0.708606	0.063775	3.762698
60	0.15	645	0.644832	0.096725	5.803484
61	0.15	548	0.548107	0.082216	5.015177
62	0.15	466	0.465891	0.069884	4.332784
63	0.15	396	0.396007	0.059401	3.742268
64	0.30	337	0.336606	0.100982	6.462837
65	0.40	236	0.235624	0.094250	6.126231
66	0.40	141	0.141375	0.056550	3.732288
67	0.20	85	0.084825	0.016965	1.136651
68	0.20	68	0.067860	0.013572	0.922893
69	0.20	54	0.054288	0.010858	0.749172
70	1.00	43	0.043430	0.043430	3.040118
Average age at retirement					61.272538
Rounded for Schedule SB item 22					61

Plan Name: Hexion Inc. Pension Plan
EIN / PN: 13-0511250/ 002
Plan Sponsor: Hexion Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis

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

Interest rates	Reflecting Stabilization	Not Reflecting Stabilization
First segment rate	5.00%	5.00%
Second segment rate	5.27%	5.27%
Third segment rate	5.50%	5.40%
Effective interest rate	5.29%	5.27%

Annual rates of increase

- Interest Crediting Rate: 4.00%

Plan-related expenses: $700,000; best estimate of trust payable expenses for the coming year, rounded to the nearest $100,000.

As permitted by law, rates reflecting stabilization are used to determine the funding target, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from (and currently are higher than) current market interest rates and may be inconsistent with other economic assumptions used in the valuation.

Rates not reflecting stabilization are used to determine PBGC Variable Rate Premiums if the Alternative Method is used and are used to determine the PBGC FTAP and the PBGC 4010 FS.

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

New or rehired employees

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

Mortality

- Healthy

For IRS purposes, separate rates for non-annuitants and annuitants based on Pri-2012 "Employees" and "Healthy Annuitants" (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).

- Disabled

For IRS purposes, separate rates for non-annuitants and annuitants based on Pri-2012 "Employees" and "Healthy Annuitants" (participants and beneficiaries combined) tables, respectively, without collar or amount adjustments and then projected forward with a generational projection as specified in the regulations under §1.430(h)(3)-1 using the IRS adjusted Scale MP-2021 (i.e., MP-2021 with no mortality improvement for 2020-2023 and future mortality improvement capped at 0.78% for years after 2024).

Termination

2003 Society of Actuaries Turnover 5-year select and ultimate rates, loaded by 145% for all ages.

Representative Termination Rates

Percentage leaving during the year	
Attained Age	
25	14.79%
30	10.30%
35	8.70%
40	7.98%
45	7.25%
50	6.53%
55	5.80%
60	5.08%

SCHEDULE SB ATTACHMENTS

Disability

The rates at which participants become disabled by age is shown below:

Percentage becoming disabled during the year				
Age	**ERIP salaried disability**	**ERIP hourly disability**	**RPP disability**	**McWhorter disability**
25	0.04%	0.20%	0.04%	N/A
30	0.06%	0.30%	0.06%	N/A
35	0.10%	0.42%	0.10%	N/A
40	0.16%	0.59%	0.16%	N/A
45	0.26%	0.82%	0.26%	N/A
50	0.45%	1.22%	0.45%	N/A
55	0.85%	2.09%	0.85%	N/A
60	1.20%	3.10%	1.20%	N/A

Retirement

Rates varying by age.

Percentage retiring during the year	
Age	
55	8.00%
56	8.00%
57	8.00%
58	9.00%
59	9.00%
60	15.00%
61	15.00%
62	15.00%
63	15.00%
64	30.00%
65	40.00%
66	40.00%
67	20.00%
68	20.00%
69	20.00%
70+	100.00%

SCHEDULE SB ATTACHMENTS

Benefit commencement date:

- Preretirement death benefit — The later of the death of the active participant or the date the participant would have attained age 64
- Deferred vested benefit — The later of age 64 or termination of employment
- Disability benefit — Upon disablement
- Retirement benefit — Upon termination of employment

Form of payment

Lump Sum Eligible			
	Immediate Lump Sum	**Single Life**	**50% J&S**
Active Retirements	80%	10%	10%
Future vested deferred	50%	25%	25%
Current vested deferred	50%	25%	25%

All Others			
	Single Life	**50% J&S**	**100% J&S**
Active Retirements	30%	40%	30%
Future vested deferred	60%	40%	0%
Current vested deferred	60%	40%	0%

Percent married — 87.5% of males and 87.5% of females. Used to value pre-retirement surviving spouse benefits and in determining the optional forms expected to be elected at commencement.

Spouse age — Wife three years younger than husband.

Timing of benefit payments — Annuity payments are payable monthly at the beginning of the month and lump sum payments are payable on date of decrement.

Methods

Valuation date — First day of plan year

Funding target — Present value of accrued benefits as required by regulations under IRC §430.

Target normal cost — Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

SCHEDULE SB ATTACHMENTS

Decrement timing	The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.
Actuarial value of assets	The actuarial value of assets is equal to the market value of assets as of the valuation date, plus the discounted present value of contributions made after the valuation date for the prior plan year, discounted using the effective interest rate for the prior plan year.
Benefits not valued	WTW has reviewed the plan provisions with the plan sponsor and based on that review, is not aware of any other significant benefits required to be valued that were not.

Sources of Data and Other Information

The plan sponsor, through its third party administrator (TELUS), furnished participant data as of January 1, 2025. Information on assets, contributions and plan provisions was supplied by the plan sponsor.

No data adjustments were made, and we are unaware of any data adjustment made by the data provider.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

ERIP Plan Provisions

Effective date and most recent amendment	January 1, 2000. Benefit accruals for Demopolis were frozen January 31, 2010 and were frozen for Diboll on December 31, 2010. The ERIP was merged into the RPP Plan effective December 31, 2009. The RPP Plan was then renamed Momentive Specialty Chemicals Inc. Pension Plan. Effective December 31, 2014, the plan was renamed Hexion Inc. Pension Plan.
Plan year	January 1 through December 31
Covered employees	A regular full-time employee or part-time employee employed at a rate of 1,000 hours or more per year provided he became a plan participant prior to an applicable freeze date. Plan is now frozen.
Participation date	Plan participation commenced after one year of employment prior to the closure/freeze of the plan.

Definitions

Vesting service	Participants have a five-year cliff vesting requirement if they have no hours after 2007; otherwise, three-year vesting applies. Vesting service is currently determined on an elapsed time basis (22+ weeks worked in a year).
Credited service	Credited service is measured the same way as vesting service, with adjustments for year of hire and year of termination, with exceptions for certain acquisition groups.
Pensionable pay	The total amount paid to an employee prior to any reduction for tax deferred contributions or any contributions under the Borden, Inc. Total Family Protection Plan, but excluding reimbursements, other expense allowances, fringe benefits, moving expenses, welfare benefits, sign-on bonuses, stay bonuses, referral bonuses, recognition bonuses, and union ratification bonuses.

SCHEDULE SB ATTACHMENTS

Accrued benefit

Salaried: An account balance originally established on January 1, 1987 is maintained for each salaried or non-bargaining hourly participant. The account balance comprises of four amounts.

1. Any participant who was in the plan prior to this date, had an opening account balance calculated based on the participant's accrued benefit through December 31, 1986.
2. Employees who had attained age 45 with at least 5 years of service at January 1, 1997 received supplemental monthly pay credits of 1.5% of pay (3.0% over the Social Security wage base) per month from age 50 until December 31, 1996.
3. For each monthly period on and after January 1, 1998 each employee's account was credited with $25, until the plan was frozen.
4. Interest is credited to the accounts on the last day of each month prior to benefit commencement. Participants continue to earn interest credits on their account balances after the plan freeze.

Non-Bargaining hourly: An account balance originally established on January 1, 1988 is maintained for each salaried or non-bargaining hourly participant. The account balance comprises of four amounts.

1. Any participant who was in the plan prior to this date, had an opening account balance calculated based on the participant's accrued benefit through December 31, 1987.
2. Employees who had attained age 57 with at least 10 years of service at January 1, 1998 received supplemental monthly pay credits of $50 per month from age 60 until December 31, 1990.
3. For each monthly period on and after January 1, 1998 each employee's account was credited with $25 or $40 depending on location, until the plan was frozen.
4. Interest is credited to the accounts on the last day of each month prior to benefit commencement. Participants continue to earn interest credits on their account balances after the plan freeze.

Bargained hourly: The annual amount of pension payable at normal retirement date is a "Benefit Multiplier" multiplied by all years of credited service through the plan freeze. The benefit multipliers range from $84 to $264 depending on location.

SCHEDULE SB ATTACHMENTS

Interest crediting rate	The interest crediting rate defined under the plan for each calendar year is the average (rounded to the nearest .01%) of the weekly averages for the weeks ending in the month of November of the prior year, of the rate on Treasury Constant Maturities (1-Year) as published in the Federal Reserve Statistical Release, H.15(519), or its replacement publication, but no less than 3.04%.
Normal retirement date (NRD)	**Salaried and non-bargaining hourly:** The first day following the member's 65th birthday. **Bargained hourly:** The first of the month following or coincident with the member's 65th birthday.
Monthly pension benefit	**Salaried and non-bargaining hourly:** The amount of retirement income available to an employee shall equal the cash balance amount as of the normal retirement date as described above. For certain participants who accrued benefits prior to January 1, 1987, other grandfathered rules may apply. **Bargained hourly:** The amount of retirement income available to an employee shall equal to the accrued benefit amount as described above. For certain participants who contributed to the plan back in the 1950s there may be additional benefits due.
Monthly preretirement death benefit	A participant who dies shall be entitled to have his account balance (accrued benefit bargained hourly group) paid to his beneficiary.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	**Salaried and non-bargaining hourly**: A participant who has attained age 55 may retire at any time after completing 10 years of service. **Bargained hourly:** The first of the month following or coincident with the date after which participant who has attained age 55 may retire at any time after completing 10 years of service (no service requirement for receipt of employee contributions).

SCHEDULE SB ATTACHMENTS

Late retirement	**Salaried and non-bargaining hourly:** The first of the month following a participant's normal retirement date. The account balance will continue to accrue interest credits during this time. **Bargained hourly:** The first of the month following a participant's normal retirement date.
Deferred vested termination	Terminated after three years of service
Disability	**Salaried and non-bargaining hourly:** A participant who becomes totally and permanently disabled and entitled to benefits under the Momentive Group Long Term Disability Insurance Plan, is treated as if he or she had continued in active service at his last pay rate. **Bargained hourly:** A participant who becomes totally and permanently disabled and entitled to benefits under the Momentive Group Long Term Disability Insurance Plan, is treated as if he or she had continued in active service at his last pay rate.
Preretirement death benefit	If a participant dies after becoming entitled to a retirement benefit, but before retiring, his or her surviving beneficiary is entitled to a death benefit.

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	**Salaried and non-bargaining hourly:** The amount of retirement income available to an employee shall equal the cash balance amount as of the early retirement date as described above. For certain participants who accrued benefits prior to January 1, 1987, other grandfathered rules may apply. **Bargained hourly:** The normal retirement benefit reduced by ½% for each month prior to early commencement, except for participants at location 282 where the reduction is ¼% per month early.

SCHEDULE SB ATTACHMENTS

Late retirement	**Salaried and non-bargaining hourly:** The amount of retirement income available to an employee shall equal the cash balance amount as of the late retirement date as described above. For certain participants who accrued benefits prior to January 1, 1987, other grandfathered rules may apply. **Bargained hourly:** The annual amount of pension payable is determined based on credited service as of the earlier of the late retirement date and the plan freeze date.
Deferred vested termination	**Salaried and non-bargaining hourly**: A participant whose employment terminates other than for retirement shall be entitled to receive his Account Balance. The balance may be received upon attainment of retirement eligibility. **Bargained hourly:** Upon termination prior to retirement but after vesting, an annual pension is payable to the employee commencing at normal retirement date equal to the accrued pension. A reduced amount can be paid as early as age 55. The early retirement benefit for deferred vested participants who are former ERIP participants (specifically Bargained Hourly) is equal to the normal retirement benefit reduced by ½% for each month prior to early commencement, except for participants at location 282 where the reduction is ¼% per month early.
Disablement	**Salaried and non-bargaining hourly:** The amount of income available to an employee with a disability and upon termination from active employment, shall equal the cash balance amount as of the commencement date as described above. **Bargained hourly:** The amount of income available to an employee with a disability shall equal the accrued benefit as of the commencement date as described above, with continuing accruals until the earlier of the benefit commencement and the plan freeze date.
Preretirement death	A participant who dies shall be entitled to have his account balance (accrued benefit for bargained hourly group) paid to his beneficiary. Upon retirement, married employees are covered by an automatic 50% survivor option, unless they elect otherwise, with the employee's benefit reduced 10% to reflect this coverage.

SCHEDULE SB ATTACHMENTS

For retired participants as of July 1, 1984, the first $5,000 of postretirement death benefit will be paid from the pension plan.

Other Plan Provisions

Forms of payment

Automatic form for unmarried participants: Single life annuity.

Automatic form for married participants: Qualified joint and 50% survivor annuity.

Optional form (certain forms are only available when the plan is not subject to benefit restrictions):

- Single life annuity
- Single life increasing annuity
- Life and period certain annuity (10 and 15-year options)
- Joint and survivor annuity (50%, 75% and 100% options)
- Joint and 50% survivor increasing annuity
- Joint and 50% survivor level life annuity
- Cash refund option
- Lump sum

Plan participants' contributions

Effective January 1, 1989 contributions by plan participants to the plan are not permitted.

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the IRC.

SCHEDULE SB ATTACHMENTS

Actuarial equivalence

For purposes of converting a Participant's Accrued Benefit to be paid in an increasing single life annuity:

- A Participant's increasing annuity shall equal the Participant's Account as of his Pension Commencement Date divided by the applicable annuity value, based on the Participant's age as of his or her Pension Commencement Date.
- If the Pension Commencement Date is the first of the month of the Participant's 65th birthday, the applicable annuity value is 240. Otherwise, the applicable annuity value is 240 plus (or minus) 0.66-2/3 for each month the Pension Commencement Date is before (or after) the first of the month of the Participant's 65th birthday.

For all purposes, other than converting an Accrued Benefit to an increasing single life annuity:

- *Mortality*: The applicable mortality table specified under Code Section 417(e)(3)(B), modified as appropriate by the Secretary of Treasury, based on the mortality table specified for the Plan Year under Code Section 430(h)(3)(A) (without regard to subparagraph (C) or (D) of such Code Section).
- *Interest Rate*: The applicable interest rate specified under Code Section 417(e)(3)(C) for the fifth month preceding the first day of the month in which the Pension Commencement Date occurs (resulting in a one month stability period), which shall be the adjusted first, second, and third segment rates applied under the minimum funding rules of Code Section 430(h)(2)(C) (derived from a corporate bond yield curve prescribed by the IRS which reflects the yields on investment grade corporate bonds with varying maturities), applying the applicable transition rules for Plan Years 2008 through 2011.

Future Plan Changes

No future plan changes are assumed.

Changes in Benefits Valued Since Prior Year

None.

SCHEDULE SB ATTACHMENTS

RPP Plan Provisions

Effective date and most recent amendment	January 1, 2000. Benefit accruals for Norco were frozen December 31, 2010. The ERIP and McWhorter plans were merged into the RPP Plan effective December 31, 2009. The RPP Plan was then renamed Momentive Specialty Chemicals Inc. Pension Plan. Effective December 31, 2014, the plan was renamed Hexion Inc. Pension Plan.
Covered employees	All employees became eligible on their date of hire as long as they were employed prior to the participation freeze date. Plan is now frozen.

Definitions

Vesting service	An employee receives one year of vesting service each calendar year which he or she is credited with one or more hour of service during each of three months. All employees who transferred from Shell Oil on December 1, 2000 received prior service for vesting purposes and were considered 100% vested in their benefit at that date.
Credited service	An employee receives one month of credited service for each month during which he or she is credited with an hour of service. Only those employees who elected to transfer their Shell Oil Company Pension Plan accrued benefit to the RPP plan received prior service credit for benefit purposes.
Pensionable pay	W-2 earnings, including Incentive Compensation Payments (ICP), plus elective deferrals under IRC section 125 and 401(k), excluding overtime, other bonuses paid, and other compensation specifically excluded in the plan document.
Final average earnings	Average of the highest 36 consecutive months of pensionable compensation from the last 120 months of employment.
Normal retirement date (NRD)	The first of the month coincident with or next following the attainment of age 65.

SCHEDULE SB ATTACHMENTS

Monthly pension benefit

An accrued monthly pension benefit is calculated for each participant based on the formula and elements described below.

1. Final average earnings
2. 1.6% * Credited service – Defined above
3. Social Security offset – 1.5% times projected credited service (to SSNRA) (maximum 33 1/3 years) times primary Social Security benefit determined at SSNRA times credited service divided by projected credited service.

The monthly accrued benefit is 1 x. 2. – 3. at the date of determination.

Additionally, former Shell employees may have a frozen accrued Alternate Pension Formula lump sum benefit.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

A participant who has attained age 50 may retire at the first of the month following or coincident with the date he or she attains 80 points (age + service). In certain grandfathered cases, only 70 points are required for early commencement.

Late retirement

The first of the month following a participant's normal retirement date.

Deferred vested termination

A participant who terminates for reasons other than death or disability after completing 5 years of vesting service.

Disability

Any participant who completes 15 years of eligibility service and becomes totally and permanently disabled (as attested by two doctors, including one selected by Hexion)

Preretirement death benefit

If a married participant dies after meeting one of the following conditions, the spouse will become entitled to a pre-retirement death benefit.

1. Participant has completed at least 5 years of vesting service but less than 15 years of eligibility service.
2. Participant has completed at least 15 years of eligibility service but is less than age 55 with 20 years of service and age 50 with 80 points.

Participant is at least age 55 with 20 years of eligibility service or age 50 with 80-point eligibility.

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

Monthly pension benefit determined as of the normal retirement date, payable immediately.

Early retirement

Monthly pension benefit determined as of early retirement date (prior to Social Security offset), reduced by 5% for each year commencement of payment precedes age 60, payable immediately.

Late retirement

Monthly pension benefit actuarially adjusted for the actual retirement date, payable immediately.

Deferred vested termination

Monthly pension benefit determined as of termination date, payable at normal retirement date. An employee with at least 80 points and who is at least age 50 at termination, may elect to commence benefits earlier than normal retirement date, with the monthly pension benefit reduced by 5% for each year commencement of payment precedes age 60, payable immediately. An employee who is not retirement eligible at termination (either because not yet age 50 or does not have 80-points) can commence benefits upon the attainment of age 50 and 80 points where the monthly pension benefit is reduced by an actuarial reduction factor from age 65. See table below.

If the Participant leaves before early retirement eligibility and later he/she has 80 Points and starts his benefit at age…	The Participant will receive this percentage of his/her regular (age 65) benefit (calculated after the SSO):
50	20.8%
51	22.8%
52	25.1%
53	27.6%
54	30.4%
55	33.6%
56	37.1%
57	41.1%
58	45.5%
59	50.6%
60	56.3%
61	62.9%
62	70.3%
63	78.9%
64	88.7%
65 or older	100%

SCHEDULE SB ATTACHMENTS

Disablement	Monthly pension benefit based on the lesser of 25% of average final compensation and the monthly pension benefit based on the assumption the participant continued to work until age 65, with no reduction for early retirement.
Preretirement death	Monthly benefit is determined by which of the eligibility requirements the participant meets described above. (1) 50% Joint & Survivor annuity (deferred) (2) Choice of either a deferred 50% Joint & Survivor annuity or the lesser of 12.5% of the average final compensation and the 50% Joint & Survivor annuity based on a projected accrued benefit to age 65 (3) 100% Joint and Survivor annuity (immediate)

Other Plan Provisions

Forms of payment	**Automatic form for unmarried participants:** Single life annuity. **Automatic form for married participants:** Qualified joint and 50% survivor annuity, actuarially equivalent to the single life annuity beginning in 2003. Prior to 2003, the joint and 50% survivor benefit was equal to the single life annuity without an actuarial adjustment. **Optional form** (certain forms are only available when the plan is not subject to benefit restrictions): • Single life annuity • Joint and survivor annuity (1%, 50%, 75% and 100% options) • Lump sum (only for prior Shell participants)
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the IRC.

SCHEDULE SB ATTACHMENTS

Actuarial equivalence

For all purposes other than converting the APF Lump Sum Value to an APF Regular Pension:

- *Mortality:* The applicable mortality table specified under Code Section 417(e)(3)(B), modified as appropriate by the Secretary of Treasury, based on the mortality table specified for the Plan Year under Code Section 430(h)(3)(A) (without regard to subparagraph (C) or (D) of such Code Section).
- *Interest Rate:* The applicable interest rate specified under Code Section 417(e)(3)(C) for the September preceding a Plan Year, which shall be the adjusted first, second, and third segment rates applied under the minimum funding rules of Code Section 430(h)(2)(C) (derived from a corporate bond yield curve prescribed by the IRS which reflects the yields on investment grade corporate bonds with varying maturities), applying the applicable transition rules for Plan Years 2008 through 2011.

For purposes of converting the APF Lump Sum Value to an APF Regular Pension:

- *Mortality*: The mortality table set forth in Revenue Ruling 2001-62.
- *Interest Rate*: The annual interest rate on 30-year Treasury securities for the September preceding a Plan Year.

Future Plan Changes

No future plan changes are assumed.

Changes in Benefits Valued Since Prior Year

None.

SCHEDULE SB ATTACHMENTS

McWhorter Plan Provisions

Effective date and most recent amendment	January 1, 1988. Benefit accruals for Lynwood were frozen on December 31, 2010. The McWhorter plan was merged into the RPP Plan effective December 31, 2009. The RPP Plan was then renamed Momentive Specialty Chemicals Inc. Pension Plan. Effective December 31, 2014, the plan was renamed Hexion Inc. Pension Plan.
Covered employees	All employees of McWhorter Technologies at participating locations who completed three months of service, provided such employees became plan participants prior to an applicable freeze date. Plan is now frozen.

Definitions

Vesting service	One year is earned for each year an employee completes 990 hours of service
Credited service	A full year of benefit service is granted for each plan year in which the participant works 1,600 hours. If a participant works at least 400 hours, partial service is granted based on a ratio. No service is earned if the employee works less than 400 hours in a plan year.
Pensionable pay	The accrued monthly pension benefit earned is equal to the number of years of credited service times the benefit factor shown below. This factor depends on location. • Chicago Heights - $15.00 per month. Benefits frozen as of December 31, 2000 • Portland - $15.00 per month (cap of 40 years) • Philadelphia - $18.50 per month. Benefits frozen as of December 31, 2000 • Carpentersville - $18.50 per month. Benefits frozen as of December 31, 2000 • Forest Park - $11.00 per month. Benefits frozen as of December 31, 2000 • Lynwood - $27.00 per month as of June 14, 2009

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	The first of the month coincident with or next following the attainment of age 65.
Monthly pension benefit	Monthly pension benefit determined as of the normal retirement date, payable immediately

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Early retirement eligibility depends on the location. • Chicago Heights – Age 55 and 10 years of vesting service • Portland – Age 50 and 15 years of vesting service • Philadelphia – Age 60 and 10 years of vesting service • Carpentersville – Age 60 and 20 years of vesting service • Forest Park – Age 55 and 10 years of vesting service • Lynwood – Age 60 and 20 years of vesting service
Late retirement	The first of the month following a participant's normal retirement date.
Deferred vested termination	A participant who terminates for reasons other than death after completing 5 years of vesting service.
Preretirement death benefit	Death while eligible for normal, early, late, or deferred vested retirement benefits, with a surviving spouse.

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

Monthly pension benefit determined as of the normal retirement date, payable immediately.

Early retirement

Monthly pension benefit determined as of early retirement date reduced by the following factors.

- Chicago Heights – No reduction after age 60, 6% per year reduction prior to age 60
- Portland – actuarially reduced based on following rates

Age	Factor	Age	Factor
50	28.27%	58	52.50%
51	30.38%	59	57.10%
52	32.70%	60	62.30%
53	35.24%	61	68.10%
54	38.04%	62	74.70%
55	41.12%	63	82.10%
56	44.50%	64	90.50%
57	48.30%	65	100%

- Philadelphia – 7% reduction per year prior to normal retirement date
- Carpentersville – 7% reduction per year prior to normal retirement date
- Forest Park – No reduction after age 60, 6% per year reduction prior to age 60
- Lynwood – 7% reduction per year prior to normal retirement date

Late retirement

Monthly pension benefit actuarially adjusted for the actual retirement date, payable immediately.

Deferred vested termination

Monthly pension benefit determined as of the early retirement date reduced by the following factors.

- Chicago Heights – 7% reduction per year for the first 5 years prior to normal retirement date, 4% reduction per year for the next five years prior to normal retirement date
- Portland – See early retirement benefit reduction
- Philadelphia – See early retirement benefit reduction

- Carpentersville – See early retirement benefit reduction
- Forest Park – 7% reduction per year for the first 5 years prior to normal retirement date, 4% reduction per year for the next five years prior to normal retirement date
- Lynwood – See early retirement benefit reduction

Preretirement death

Accrued benefit actuarially adjusted to spouse's age

Other Plan Provisions

Forms of payment

Automatic form for unmarried participants: Single life annuity.

Automatic form for married participants: Qualified joint and 50% survivor annuity.

Optional form:

- Single life annuity
- Joint and survivor annuity (50%, 75% and 100% options)
- 10 year certain and life annuity (applicable to Portland, Philadelphia and Carpentersville)

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the IRC.

Actuarial equivalence

For purposes of determining the present value of a Participant's Accrued Benefit to be paid as other form of distributions, the definition below that produces the best benefit for the participant:

- Definition 1:
  - *Mortality*: The applicable mortality table specified under Code Section 417(e)(3)(B), modified as appropriate by the Secretary of Treasury, based on the mortality table specified for the Plan Year under Code Section 430(h)(3)(A) (without regard to subparagraph (C) or (D) of such Code Section).
  - *Interest Rate*: The applicable interest rate specified under Code Section 417(e)(3)(C) for the November preceding a Plan Year, which shall be the adjusted first, second, and third segment rates applied under the minimum funding

rules of Code Section 430(h)(2)(C) (derived from a corporate bond yield curve prescribed by the IRS which reflects the yields on investment grade corporate bonds with varying maturities), applying the applicable transition rules for Plan Years 2008 through 2011.

- Definition 2:
  - *Mortality*: The applicable mortality table specified under Code Section 417(e)(3)(B), modified as appropriate by the Secretary of Treasury, based on the mortality table specified for the Plan Year under Code Section 430(h)(3)(A) (without regard to subparagraph (C) or (D) of such Code Section).
  - *Interest Rate*: The applicable interest rate specified under Code Section 417(e)(3)(C) for the September preceding a Plan Year, which shall be the adjusted first, second, and third segment rates applied under the minimum funding rules of Code Section 430(h)(2)(C) (derived from a corporate bond yield curve prescribed by the IRS which reflects the yields on investment grade corporate bonds with varying maturities), applying the applicable transition rules for Plan Years 2008 through 2011.

Future Plan Changes

No future plan changes are assumed.

Changes in Benefits Valued Since Prior Year

None.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24
Change in Actuarial Assumptions

The interest credited rate assumption was decreased from 4.50% to 4.00%.

Plan Name:	Hexion Inc. Pension Plan
EIN / PN:	13-0511250/ 002
Plan Sponsor:	Hexion Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25
Change in Method

The asset valuation method was changed to the market value of assets effective with the 2025 plan year. The asset valuation method has not been changed in any of the preceeding 4 plan years, therefore the change in funding method receives automatic approval under IRS Rev. Proc. 2017-56.

Plan Name:	Hexion Inc. Pension Plan
EIN / PN:	13-0511250/ 002
Plan Sponsor:	Hexion Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

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

	Attained Years of Credited Service[1]										
Attained Age	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	Total
Under 25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	1	0	0	0	0	0	1
40-44	0	0	0	0	7	2	0	0	0	0	9
45-49	0	0	0	0	15	5	2	0	0	0	22
50-54	0	0	0	0	12	13	13	2	0	0	40
55-59	0	0	0	0	14	14	26	4	3	0	61
60-64	0	0	0	0	7	12	14	5	5	3	46
65-69	0	0	0	0	2	4	4	3	1	1	15
70 & over	0	0	0	0	2	1	1	0	0	0	4
Total	0	0	0	0	60	51	60	14	9	4	198

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

Plan Name: Hexion Inc. Pension Plan
EIN / PN: 13-0511250/ 002
Plan Sponsor: Hexion Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26b
Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2025	783,499	3,878,424	9,086,420	13,748,343
2026	768,747	2,122,332	8,689,377	11,580,456
2027	708,536	2,250,407	8,300,925	11,259,868
2028	712,987	2,297,493	7,901,064	10,911,544
2029	702,643	2,229,660	7,518,037	10,450,340
2030	525,016	2,225,588	7,165,567	9,916,171
2031	476,983	2,316,730	6,817,323	9,611,036
2032	468,483	2,556,979	6,481,533	9,506,995
2033	447,021	2,325,901	6,153,893	8,926,815
2034	399,195	2,474,341	5,829,908	8,703,444
2035	359,740	2,443,906	5,505,368	8,309,014
2036	321,259	2,370,411	5,183,232	7,874,902
2037	293,684	2,316,055	4,866,661	7,476,400
2038	267,072	2,413,364	4,554,050	7,234,486
2039	240,420	2,280,731	4,243,134	6,764,285
2040	229,413	2,179,113	3,934,740	6,343,266
2041	216,191	2,163,267	3,630,392	6,009,850
2042	200,101	2,089,199	3,330,746	5,620,046
2043	196,856	1,971,137	3,037,230	5,205,223
2044	179,185	1,921,526	2,751,430	4,852,141
2045	168,828	1,855,921	2,475,055	4,499,804
2046	163,427	1,743,049	2,209,860	4,116,336
2047	154,423	1,689,558	1,957,624	3,801,605
2048	151,001	1,609,759	1,720,020	3,480,780
2049	143,078	1,504,520	1,498,513	3,146,111
2050	134,038	1,400,043	1,294,316	2,828,397
2051	126,765	1,311,910	1,108,237	2,546,912
2052	118,204	1,223,159	940,668	2,282,031
2053	110,506	1,134,928	791,574	2,037,008
2054	102,692	1,047,860	660,494	1,811,046
2055	95,160	962,589	546,627	1,604,376
2056	87,229	879,704	448,865	1,415,798
2057	79,683	799,728	365,887	1,245,298
2058	72,473	723,134	296,244	1,091,851
2059	65,541	650,324	238,409	954,274
2060	58,928	581,643	190,862	831,433
2061	52,664	517,367	152,138	722,169
2062	46,775	457,693	120,880	625,348
2063	41,278	402,740	95,859	539,877
2064	36,188	352,542	75,985	464,715
2065	31,514	307,060	60,308	398,882
2066	27,259	266,166	48,015	341,440
2067	23,418	229,662	38,424	291,504
2068	19,981	197,301	30,966	248,248

Plan Name: Hexion Inc. Pension Plan
EIN / PN: 13-0511250/ 002
Plan Sponsor: Hexion Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

2069	16,933	168,805	25,171	210,909
2070	14,253	143,877	20,662	178,792
2071	11,916	122,205	17,143	151,264
2072	9,895	103,472	14,385	127,752
2073	8,160	87,373	12,210	107,743
2074	6,682	73,615	10,483	90,780

SCHEDULE SB ATTACHMENTS

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

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
Shortfall	01/01/2025	1,348,072	15.00000	1,348,072	125,378
Total				1,348,072	125,378

Plan Name: Hexion Inc. Pension Plan
EIN / PN: 13-0511250/ 002
Plan Sponsor: Hexion Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

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2055	95,160	962,589	546,627	1,604,376
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2060	58,928	581,643	190,862	831,433
2061	52,664	517,367	152,138	722,169
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2064	36,188	352,542	75,985	464,715
2065	31,514	307,060	60,308	398,882
2066	27,259	266,166	48,015	341,440
2067	23,418	229,662	38,424	291,504
2068	19,981	197,301	30,966	248,248

Plan Name: Hexion Inc. Pension Plan
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Plan Sponsor: Hexion Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

2069	16,933	168,805	25,171	210,909
2070	14,253	143,877	20,662	178,792
2071	11,916	122,205	17,143	151,264
2072	9,895	103,472	14,385	127,752
2073	8,160	87,373	12,210	107,743
2074	6,682	73,615	10,483	90,780

SCHEDULE SB ATTACHMENTS

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

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

x	q_x^r	l_x	${}_{x-55}p_{55} = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x * l_x / l_{55}$
55	0.08	1,000	1.000000	0.080000	4.400000
56	0.08	920	0.920000	0.073600	4.121600
57	0.08	846	0.846400	0.067712	3.859584
58	0.09	779	0.778688	0.070082	4.064751
59	0.09	709	0.708606	0.063775	3.762698
60	0.15	645	0.644832	0.096725	5.803484
61	0.15	548	0.548107	0.082216	5.015177
62	0.15	466	0.465891	0.069884	4.332784
63	0.15	396	0.396007	0.059401	3.742268
64	0.30	337	0.336606	0.100982	6.462837
65	0.40	236	0.235624	0.094250	6.126231
66	0.40	141	0.141375	0.056550	3.732288
67	0.20	85	0.084825	0.016965	1.136651
68	0.20	68	0.067860	0.013572	0.922893
69	0.20	54	0.054288	0.010858	0.749172
70	1.00	43	0.043430	0.043430	3.040118
Average age at retirement					61.272538
Rounded for Schedule SB item 22					61

Plan Name: Hexion Inc. Pension Plan
EIN / PN: 13-0511250/ 002
Plan Sponsor: Hexion Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 15
Reconciliation of differences between valuation results and amounts used to calculate AFTAP
as of January 1, 2025

The AFTAP reported on line 15 is the final certified AFTAP for the plan year and does not correspond to the valuation results reported on this SB.

The AFTAP indicated on line 15 was certified on September 12, 2025. The AFTAP implied by the results on this Schedule SB does not equal the AFTAP indicated on line 15 because the asset valuation method was subsequently changed to fair market value. The corresponding change in the AFTAP was deemed immaterial because it would not have affected the administration of any benefit restrictions.

The actuarial value of assets used in the AFTAP certification, before the asset valuation method change, was $121,359,129.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

ERIP Plan Provisions

Effective date and most recent amendment	January 1, 2000. Benefit accruals for Demopolis were frozen January 31, 2010 and were frozen for Diboll on December 31, 2010. The ERIP was merged into the RPP Plan effective December 31, 2009. The RPP Plan was then renamed Momentive Specialty Chemicals Inc. Pension Plan. Effective December 31, 2014, the plan was renamed Hexion Inc. Pension Plan.
Plan year	January 1 through December 31
Covered employees	A regular full-time employee or part-time employee employed at a rate of 1,000 hours or more per year provided he became a plan participant prior to an applicable freeze date. Plan is now frozen.
Participation date	Plan participation commenced after one year of employment prior to the closure/freeze of the plan.

Definitions

Vesting service	Participants have a five-year cliff vesting requirement if they have no hours after 2007; otherwise, three-year vesting applies. Vesting service is currently determined on an elapsed time basis (22+ weeks worked in a year).
Credited service	Credited service is measured the same way as vesting service, with adjustments for year of hire and year of termination, with exceptions for certain acquisition groups.
Pensionable pay	The total amount paid to an employee prior to any reduction for tax deferred contributions or any contributions under the Borden, Inc. Total Family Protection Plan, but excluding reimbursements, other expense allowances, fringe benefits, moving expenses, welfare benefits, sign-on bonuses, stay bonuses, referral bonuses, recognition bonuses, and union ratification bonuses.

SCHEDULE SB ATTACHMENTS

Accrued benefit

Salaried: An account balance originally established on January 1, 1987 is maintained for each salaried or non-bargaining hourly participant. The account balance comprises of four amounts.

1. Any participant who was in the plan prior to this date, had an opening account balance calculated based on the participant's accrued benefit through December 31, 1986.
2. Employees who had attained age 45 with at least 5 years of service at January 1, 1997 received supplemental monthly pay credits of 1.5% of pay (3.0% over the Social Security wage base) per month from age 50 until December 31, 1996.
3. For each monthly period on and after January 1, 1998 each employee's account was credited with $25, until the plan was frozen.
4. Interest is credited to the accounts on the last day of each month prior to benefit commencement. Participants continue to earn interest credits on their account balances after the plan freeze.

Non-Bargaining hourly: An account balance originally established on January 1, 1988 is maintained for each salaried or non-bargaining hourly participant. The account balance comprises of four amounts.

1. Any participant who was in the plan prior to this date, had an opening account balance calculated based on the participant's accrued benefit through December 31, 1987.
2. Employees who had attained age 57 with at least 10 years of service at January 1, 1998 received supplemental monthly pay credits of $50 per month from age 60 until December 31, 1990.
3. For each monthly period on and after January 1, 1998 each employee's account was credited with $25 or $40 depending on location, until the plan was frozen.
4. Interest is credited to the accounts on the last day of each month prior to benefit commencement. Participants continue to earn interest credits on their account balances after the plan freeze.

Bargained hourly: The annual amount of pension payable at normal retirement date is a "Benefit Multiplier" multiplied by all years of credited service through the plan freeze. The benefit multipliers range from $84 to $264 depending on location.

SCHEDULE SB ATTACHMENTS

Interest crediting rate	The interest crediting rate defined under the plan for each calendar year is the average (rounded to the nearest .01%) of the weekly averages for the weeks ending in the month of November of the prior year, of the rate on Treasury Constant Maturities (1-Year) as published in the Federal Reserve Statistical Release, H.15(519), or its replacement publication, but no less than 3.04%.
Normal retirement date (NRD)	**Salaried and non-bargaining hourly:** The first day following the member's 65th birthday. **Bargained hourly:** The first of the month following or coincident with the member's 65th birthday.
Monthly pension benefit	**Salaried and non-bargaining hourly:** The amount of retirement income available to an employee shall equal the cash balance amount as of the normal retirement date as described above. For certain participants who accrued benefits prior to January 1, 1987, other grandfathered rules may apply. **Bargained hourly:** The amount of retirement income available to an employee shall equal to the accrued benefit amount as described above. For certain participants who contributed to the plan back in the 1950s there may be additional benefits due.
Monthly preretirement death benefit	A participant who dies shall be entitled to have his account balance (accrued benefit bargained hourly group) paid to his beneficiary.

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	**Salaried and non-bargaining hourly**: A participant who has attained age 55 may retire at any time after completing 10 years of service. **Bargained hourly:** The first of the month following or coincident with the date after which participant who has attained age 55 may retire at any time after completing 10 years of service (no service requirement for receipt of employee contributions).

SCHEDULE SB ATTACHMENTS

Late retirement	**Salaried and non-bargaining hourly:** The first of the month following a participant's normal retirement date. The account balance will continue to accrue interest credits during this time. **Bargained hourly:** The first of the month following a participant's normal retirement date.
Deferred vested termination	Terminated after three years of service
Disability	**Salaried and non-bargaining hourly:** A participant who becomes totally and permanently disabled and entitled to benefits under the Momentive Group Long Term Disability Insurance Plan, is treated as if he or she had continued in active service at his last pay rate. **Bargained hourly:** A participant who becomes totally and permanently disabled and entitled to benefits under the Momentive Group Long Term Disability Insurance Plan, is treated as if he or she had continued in active service at his last pay rate.
Preretirement death benefit	If a participant dies after becoming entitled to a retirement benefit, but before retiring, his or her surviving beneficiary is entitled to a death benefit.

Benefits Paid Upon the Following Events

Normal retirement	The monthly pension benefit determined as of NRD
Early retirement	**Salaried and non-bargaining hourly:** The amount of retirement income available to an employee shall equal the cash balance amount as of the early retirement date as described above. For certain participants who accrued benefits prior to January 1, 1987, other grandfathered rules may apply. **Bargained hourly:** The normal retirement benefit reduced by ½% for each month prior to early commencement, except for participants at location 282 where the reduction is ¼% per month early.

SCHEDULE SB ATTACHMENTS

Late retirement	**Salaried and non-bargaining hourly:** The amount of retirement income available to an employee shall equal the cash balance amount as of the late retirement date as described above. For certain participants who accrued benefits prior to January 1, 1987, other grandfathered rules may apply. **Bargained hourly:** The annual amount of pension payable is determined based on credited service as of the earlier of the late retirement date and the plan freeze date.
Deferred vested termination	**Salaried and non-bargaining hourly**: A participant whose employment terminates other than for retirement shall be entitled to receive his Account Balance. The balance may be received upon attainment of retirement eligibility. **Bargained hourly:** Upon termination prior to retirement but after vesting, an annual pension is payable to the employee commencing at normal retirement date equal to the accrued pension. A reduced amount can be paid as early as age 55. The early retirement benefit for deferred vested participants who are former ERIP participants (specifically Bargained Hourly) is equal to the normal retirement benefit reduced by ½% for each month prior to early commencement, except for participants at location 282 where the reduction is ¼% per month early.
Disablement	**Salaried and non-bargaining hourly:** The amount of income available to an employee with a disability and upon termination from active employment, shall equal the cash balance amount as of the commencement date as described above. **Bargained hourly:** The amount of income available to an employee with a disability shall equal the accrued benefit as of the commencement date as described above, with continuing accruals until the earlier of the benefit commencement and the plan freeze date.
Preretirement death	A participant who dies shall be entitled to have his account balance (accrued benefit for bargained hourly group) paid to his beneficiary. Upon retirement, married employees are covered by an automatic 50% survivor option, unless they elect otherwise, with the employee's benefit reduced 10% to reflect this coverage.

For retired participants as of July 1, 1984, the first $5,000 of postretirement death benefit will be paid from the pension plan.

Other Plan Provisions

Forms of payment

Automatic form for unmarried participants: Single life annuity.

Automatic form for married participants: Qualified joint and 50% survivor annuity.

Optional form (certain forms are only available when the plan is not subject to benefit restrictions):

- Single life annuity
- Single life increasing annuity
- Life and period certain annuity (10 and 15-year options)
- Joint and survivor annuity (50%, 75% and 100% options)
- Joint and 50% survivor increasing annuity
- Joint and 50% survivor level life annuity
- Cash refund option
- Lump sum

Plan participants' contributions

Effective January 1, 1989 contributions by plan participants to the plan are not permitted.

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the IRC.

SCHEDULE SB ATTACHMENTS

Actuarial equivalence

For purposes of converting a Participant's Accrued Benefit to be paid in an increasing single life annuity:

- A Participant's increasing annuity shall equal the Participant's Account as of his Pension Commencement Date divided by the applicable annuity value, based on the Participant's age as of his or her Pension Commencement Date.
- If the Pension Commencement Date is the first of the month of the Participant's 65th birthday, the applicable annuity value is 240. Otherwise, the applicable annuity value is 240 plus (or minus) 0.66-2/3 for each month the Pension Commencement Date is before (or after) the first of the month of the Participant's 65th birthday.

For all purposes, other than converting an Accrued Benefit to an increasing single life annuity:

- *Mortality*: The applicable mortality table specified under Code Section 417(e)(3)(B), modified as appropriate by the Secretary of Treasury, based on the mortality table specified for the Plan Year under Code Section 430(h)(3)(A) (without regard to subparagraph (C) or (D) of such Code Section).
- *Interest Rate*: The applicable interest rate specified under Code Section 417(e)(3)(C) for the fifth month preceding the first day of the month in which the Pension Commencement Date occurs (resulting in a one month stability period), which shall be the adjusted first, second, and third segment rates applied under the minimum funding rules of Code Section 430(h)(2)(C) (derived from a corporate bond yield curve prescribed by the IRS which reflects the yields on investment grade corporate bonds with varying maturities), applying the applicable transition rules for Plan Years 2008 through 2011.

Future Plan Changes

No future plan changes are assumed.

Changes in Benefits Valued Since Prior Year

None.

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RPP Plan Provisions

Effective date and most recent amendment	January 1, 2000. Benefit accruals for Norco were frozen December 31, 2010. The ERIP and McWhorter plans were merged into the RPP Plan effective December 31, 2009. The RPP Plan was then renamed Momentive Specialty Chemicals Inc. Pension Plan. Effective December 31, 2014, the plan was renamed Hexion Inc. Pension Plan.
Covered employees	All employees became eligible on their date of hire as long as they were employed prior to the participation freeze date. Plan is now frozen.

Definitions

Vesting service	An employee receives one year of vesting service each calendar year which he or she is credited with one or more hour of service during each of three months. All employees who transferred from Shell Oil on December 1, 2000 received prior service for vesting purposes and were considered 100% vested in their benefit at that date.
Credited service	An employee receives one month of credited service for each month during which he or she is credited with an hour of service. Only those employees who elected to transfer their Shell Oil Company Pension Plan accrued benefit to the RPP plan received prior service credit for benefit purposes.
Pensionable pay	W-2 earnings, including Incentive Compensation Payments (ICP), plus elective deferrals under IRC section 125 and 401(k), excluding overtime, other bonuses paid, and other compensation specifically excluded in the plan document.
Final average earnings	Average of the highest 36 consecutive months of pensionable compensation from the last 120 months of employment.
Normal retirement date (NRD)	The first of the month coincident with or next following the attainment of age 65.

SCHEDULE SB ATTACHMENTS

Monthly pension benefit

An accrued monthly pension benefit is calculated for each participant based on the formula and elements described below.

1. Final average earnings
2. 1.6% * Credited service – Defined above
3. Social Security offset – 1.5% times projected credited service (to SSNRA) (maximum 33 1/3 years) times primary Social Security benefit determined at SSNRA times credited service divided by projected credited service.

The monthly accrued benefit is 1 x. 2. – 3. at the date of determination.

Additionally, former Shell employees may have a frozen accrued Alternate Pension Formula lump sum benefit.

Eligibility for Benefits

Normal retirement

Retirement on NRD

Early retirement

A participant who has attained age 50 may retire at the first of the month following or coincident with the date he or she attains 80 points (age + service). In certain grandfathered cases, only 70 points are required for early commencement.

Late retirement

The first of the month following a participant's normal retirement date.

Deferred vested termination

A participant who terminates for reasons other than death or disability after completing 5 years of vesting service.

Disability

Any participant who completes 15 years of eligibility service and becomes totally and permanently disabled (as attested by two doctors, including one selected by Hexion)

Preretirement death benefit

If a married participant dies after meeting one of the following conditions, the spouse will become entitled to a pre-retirement death benefit.

1. Participant has completed at least 5 years of vesting service but less than 15 years of eligibility service.
2. Participant has completed at least 15 years of eligibility service but is less than age 55 with 20 years of service and age 50 with 80 points.

Participant is at least age 55 with 20 years of eligibility service or age 50 with 80-point eligibility.

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

Monthly pension benefit determined as of the normal retirement date, payable immediately.

Early retirement

Monthly pension benefit determined as of early retirement date (prior to Social Security offset), reduced by 5% for each year commencement of payment precedes age 60, payable immediately.

Late retirement

Monthly pension benefit actuarially adjusted for the actual retirement date, payable immediately.

Deferred vested termination

Monthly pension benefit determined as of termination date, payable at normal retirement date. An employee with at least 80 points and who is at least age 50 at termination, may elect to commence benefits earlier than normal retirement date, with the monthly pension benefit reduced by 5% for each year commencement of payment precedes age 60, payable immediately. An employee who is not retirement eligible at termination (either because not yet age 50 or does not have 80-points) can commence benefits upon the attainment of age 50 and 80 points where the monthly pension benefit is reduced by an actuarial reduction factor from age 65. See table below.

If the Participant leaves before early retirement eligibility and later he/she has 80 Points and starts his benefit at age…	The Participant will receive this percentage of his/her regular (age 65) benefit (calculated after the SSO):
50	20.8%
51	22.8%
52	25.1%
53	27.6%
54	30.4%
55	33.6%
56	37.1%
57	41.1%
58	45.5%
59	50.6%
60	56.3%
61	62.9%
62	70.3%
63	78.9%
64	88.7%
65 or older	100%

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Disablement	Monthly pension benefit based on the lesser of 25% of average final compensation and the monthly pension benefit based on the assumption the participant continued to work until age 65, with no reduction for early retirement.
Preretirement death	Monthly benefit is determined by which of the eligibility requirements the participant meets described above. (1) 50% Joint & Survivor annuity (deferred) (2) Choice of either a deferred 50% Joint & Survivor annuity or the lesser of 12.5% of the average final compensation and the 50% Joint & Survivor annuity based on a projected accrued benefit to age 65 (3) 100% Joint and Survivor annuity (immediate)

Other Plan Provisions

Forms of payment	**Automatic form for unmarried participants:** Single life annuity. **Automatic form for married participants:** Qualified joint and 50% survivor annuity, actuarially equivalent to the single life annuity beginning in 2003. Prior to 2003, the joint and 50% survivor benefit was equal to the single life annuity without an actuarial adjustment. **Optional form** (certain forms are only available when the plan is not subject to benefit restrictions): • Single life annuity • Joint and survivor annuity (1%, 50%, 75% and 100% options) • Lump sum (only for prior Shell participants)
Maximum limits on benefits and pay	All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the IRC.

SCHEDULE SB ATTACHMENTS

Actuarial equivalence

For all purposes other than converting the APF Lump Sum Value to an APF Regular Pension:

- *Mortality:* The applicable mortality table specified under Code Section 417(e)(3)(B), modified as appropriate by the Secretary of Treasury, based on the mortality table specified for the Plan Year under Code Section 430(h)(3)(A) (without regard to subparagraph (C) or (D) of such Code Section).
- *Interest Rate:* The applicable interest rate specified under Code Section 417(e)(3)(C) for the September preceding a Plan Year, which shall be the adjusted first, second, and third segment rates applied under the minimum funding rules of Code Section 430(h)(2)(C) (derived from a corporate bond yield curve prescribed by the IRS which reflects the yields on investment grade corporate bonds with varying maturities), applying the applicable transition rules for Plan Years 2008 through 2011.

For purposes of converting the APF Lump Sum Value to an APF Regular Pension:

- *Mortality*: The mortality table set forth in Revenue Ruling 2001-62.
- *Interest Rate*: The annual interest rate on 30-year Treasury securities for the September preceding a Plan Year.

Future Plan Changes

No future plan changes are assumed.

Changes in Benefits Valued Since Prior Year

None.

SCHEDULE SB ATTACHMENTS

McWhorter Plan Provisions

Effective date and most recent amendment	January 1, 1988. Benefit accruals for Lynwood were frozen on December 31, 2010. The McWhorter plan was merged into the RPP Plan effective December 31, 2009. The RPP Plan was then renamed Momentive Specialty Chemicals Inc. Pension Plan. Effective December 31, 2014, the plan was renamed Hexion Inc. Pension Plan.
Covered employees	All employees of McWhorter Technologies at participating locations who completed three months of service, provided such employees became plan participants prior to an applicable freeze date. Plan is now frozen.

Definitions

Vesting service	One year is earned for each year an employee completes 990 hours of service
Credited service	A full year of benefit service is granted for each plan year in which the participant works 1,600 hours. If a participant works at least 400 hours, partial service is granted based on a ratio. No service is earned if the employee works less than 400 hours in a plan year.
Pensionable pay	The accrued monthly pension benefit earned is equal to the number of years of credited service times the benefit factor shown below. This factor depends on location. • Chicago Heights - $15.00 per month. Benefits frozen as of December 31, 2000 • Portland - $15.00 per month (cap of 40 years) • Philadelphia - $18.50 per month. Benefits frozen as of December 31, 2000 • Carpentersville - $18.50 per month. Benefits frozen as of December 31, 2000 • Forest Park - $11.00 per month. Benefits frozen as of December 31, 2000 • Lynwood - $27.00 per month as of June 14, 2009

SCHEDULE SB ATTACHMENTS

Normal retirement date (NRD)	The first of the month coincident with or next following the attainment of age 65.
Monthly pension benefit	Monthly pension benefit determined as of the normal retirement date, payable immediately

Eligibility for Benefits

Normal retirement	Retirement on NRD
Early retirement	Early retirement eligibility depends on the location. • Chicago Heights – Age 55 and 10 years of vesting service • Portland – Age 50 and 15 years of vesting service • Philadelphia – Age 60 and 10 years of vesting service • Carpentersville – Age 60 and 20 years of vesting service • Forest Park – Age 55 and 10 years of vesting service • Lynwood – Age 60 and 20 years of vesting service
Late retirement	The first of the month following a participant's normal retirement date.
Deferred vested termination	A participant who terminates for reasons other than death after completing 5 years of vesting service.
Preretirement death benefit	Death while eligible for normal, early, late, or deferred vested retirement benefits, with a surviving spouse.

SCHEDULE SB ATTACHMENTS

Benefits Paid Upon the Following Events

Normal retirement

Monthly pension benefit determined as of the normal retirement date, payable immediately.

Early retirement

Monthly pension benefit determined as of early retirement date reduced by the following factors.

- Chicago Heights – No reduction after age 60, 6% per year reduction prior to age 60
- Portland – actuarially reduced based on following rates

Age	Factor	Age	Factor
50	28.27%	58	52.50%
51	30.38%	59	57.10%
52	32.70%	60	62.30%
53	35.24%	61	68.10%
54	38.04%	62	74.70%
55	41.12%	63	82.10%
56	44.50%	64	90.50%
57	48.30%	65	100%

- Philadelphia – 7% reduction per year prior to normal retirement date
- Carpentersville – 7% reduction per year prior to normal retirement date
- Forest Park – No reduction after age 60, 6% per year reduction prior to age 60
- Lynwood – 7% reduction per year prior to normal retirement date

Late retirement

Monthly pension benefit actuarially adjusted for the actual retirement date, payable immediately.

Deferred vested termination

Monthly pension benefit determined as of the early retirement date reduced by the following factors.

- Chicago Heights – 7% reduction per year for the first 5 years prior to normal retirement date, 4% reduction per year for the next five years prior to normal retirement date
- Portland – See early retirement benefit reduction
- Philadelphia – See early retirement benefit reduction

- Carpentersville – See early retirement benefit reduction
- Forest Park – 7% reduction per year for the first 5 years prior to normal retirement date, 4% reduction per year for the next five years prior to normal retirement date
- Lynwood – See early retirement benefit reduction

Preretirement death

Accrued benefit actuarially adjusted to spouse's age

Other Plan Provisions

Forms of payment

Automatic form for unmarried participants: Single life annuity.

Automatic form for married participants: Qualified joint and 50% survivor annuity.

Optional form:

- Single life annuity
- Joint and survivor annuity (50%, 75% and 100% options)
- 10 year certain and life annuity (applicable to Portland, Philadelphia and Carpentersville)

Maximum limits on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the IRC.

Actuarial equivalence

For purposes of determining the present value of a Participant's Accrued Benefit to be paid as other form of distributions, the definition below that produces the best benefit for the participant:

- Definition 1:
  - *Mortality*: The applicable mortality table specified under Code Section 417(e)(3)(B), modified as appropriate by the Secretary of Treasury, based on the mortality table specified for the Plan Year under Code Section 430(h)(3)(A) (without regard to subparagraph (C) or (D) of such Code Section).
  - *Interest Rate*: The applicable interest rate specified under Code Section 417(e)(3)(C) for the November preceding a Plan Year, which shall be the adjusted first, second, and third segment rates applied under the minimum funding

rules of Code Section 430(h)(2)(C) (derived from a corporate bond yield curve prescribed by the IRS which reflects the yields on investment grade corporate bonds with varying maturities), applying the applicable transition rules for Plan Years 2008 through 2011.

- Definition 2:
  - *Mortality*: The applicable mortality table specified under Code Section 417(e)(3)(B), modified as appropriate by the Secretary of Treasury, based on the mortality table specified for the Plan Year under Code Section 430(h)(3)(A) (without regard to subparagraph (C) or (D) of such Code Section).
  - *Interest Rate*: The applicable interest rate specified under Code Section 417(e)(3)(C) for the September preceding a Plan Year, which shall be the adjusted first, second, and third segment rates applied under the minimum funding rules of Code Section 430(h)(2)(C) (derived from a corporate bond yield curve prescribed by the IRS which reflects the yields on investment grade corporate bonds with varying maturities), applying the applicable transition rules for Plan Years 2008 through 2011.

Future Plan Changes

No future plan changes are assumed.

Changes in Benefits Valued Since Prior Year

None.

Plan Name	**Hexion Inc. Pension Plan**
Plan Sponsor EIN	**13-0511250**
ERISA Plan #	**002**
Plan Year Ending	**12/31/2025**

The required attachment marked with an "X" in the Attachment column is included within the Accountant's Opinion attachment to Sch. H, Part III, Line 3, which consists of the entire audit report issued by the plan's Independent Qualified Public Accountant (IQPA).

Form/Schedule	Line #	Description	Attachment
5500 Sch. H	Line 3	Financial statements used in formulating the IQPA's opinion	X
5500 Sch. H	Line 4a	Schedule of Delinquent Participant Contributions	
5500 Sch. H	Line 4i	Schedule of Assets (Held at End of Year)	X
5500 Sch. H	Line 4i	Schedule of Assets (Acquired and Disposed of Within Year)	
5500 Sch. H	Line 4j	Schedule of Reportable Transactions	X

SCHEDULE SB ATTACHMENTS

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

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
Shortfall	01/01/2025	1,348,072	15.00000	1,348,072	125,378
Total				1,348,072	125,378

Plan Name: Hexion Inc. Pension Plan
EIN / PN: 13-0511250/ 002
Plan Sponsor: Hexion Inc.
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25
Change in Method

The asset valuation method was changed to the market value of assets effective with the 2025 plan year. The asset valuation method has not been changed in any of the preceeding 4 plan years, therefore the change in funding method receives automatic approval under IRS Rev. Proc. 2017-56.

Plan Name:	Hexion Inc. Pension Plan
EIN / PN:	13-0511250/ 002
Plan Sponsor:	Hexion Inc.
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 24
Change in Actuarial Assumptions

The interest credited rate assumption was decreased from 4.50% to 4.00%.

Plan Name:	Hexion Inc. Pension Plan
EIN / PN:	13-0511250/ 002
Plan Sponsor:	Hexion Inc.
Valuation Date:	January 1, 2025