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. . . . . ▶ [X]

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
DANA COMBINED HOURLY EMPLOYEES' PENSION PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 01/01/1951

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)
DANA LIMITED

P.O. BOX 1000
MAUMEE, OH 43537

2b Employer Identification Number (EIN)
26-1318190

2c Plan Sponsor's telephone number
419-887-3000

2d Business code (see instructions)
336300

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.	10/15/2026	LAURA BOWLES
	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 ☐ Same as Plan Sponsor

DANA INCORPORATED INVESTMENT COMMITTEE

3939 TECHNOLOGY DRIVE
MAUMEE, OH 43537

3b Administrator's EIN: 26-1318190

3c Administrator's telephone number: 419-887-3000

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

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	3253
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)**	266
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	149
b	Retired or separated participants receiving benefits	**6b**	1792
c	Other retired or separated participants entitled to future benefits	**6c**	568
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	2509
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	639
f	Total. Add lines **6d** and **6e**.	**6f**	3148
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1B 1I

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

9a Plan funding arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ Trust
- (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
- (2) ☐ Code section 412(e)(3) insurance contracts
- (3) ☒ 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) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **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) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (4) ☐ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

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

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

A Name of plan
DANA COMBINED HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
26-1318190

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**	151210365
b Actuarial value	**2b**	151210365

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	2497	130208305	130208305
b For terminated vested participants	588	11885829	11885829
c For active participants	266	10915356	11683630
d Total	3351	153009490	153777764

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**	5.24 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	949000
c Target normal cost	**6c**	949000

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

CHRISTOPHER D RICHMOND
Type or print name of actuary

26-08687
Most recent enrollment number

WILLIS TOWERS WATSON US LLC
Firm name

248-936-7700
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)	56987	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)	56987	0
10	Interest on line 9 using prior year's actual return of 1.93 %	1100	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 5.11 %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c	Total available at beginning of current plan year to add to prefunding balance		0
d	Portion of (c) to be added to prefunding balance		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)	58087	0

Part III Funding Percentages

14	Funding target attainment percentage	14	98.29 %
15	Adjusted funding target attainment percentage	15	98.29 %
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	102.06 %
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
09/10/2026	1250000	0			
			Totals ► 18(b)	1250000	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	1146535

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:

	1st segment: %	2nd segment: %	3rd segment: %	
a Segment rates:				[X] N/A, full yield curve used

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

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [ ] Prescribed - separate [X] 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	[X] No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	[ ] Yes	[X] 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	[X] Yes	[ ] No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment	[X] 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**	949000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	2625486	241988
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**	1190988

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	58087	0	58087

36 Additional cash requirement (line 34 minus line 35)	**36**	1132901
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1146535

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

a Total (excess, if any, of line 37 over line 36)	**38a**	13634
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	13634
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 [X] 2021

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
DANA COMBINED HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
26-1318190

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: DANA LIMITED MASTER TRUST

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

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)
26-1318190-143	M	149807017

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

a Plan name

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

a Plan name

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

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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
DANA COMBINED HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
DANA LIMITED

D Employer Identification Number (EIN)
26-1318190

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	1236012
(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)		
(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)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	151210365	149807017
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
1e Buildings and other property used in plan operation	1e		
1f Total assets (add all amounts in lines 1a through 1e)	1f	151210365	151043029
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j		
1k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	151210365	151043029

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)	1236012	
(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)		1236012
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		13113706
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		14349718
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	14517054	
(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)		14517054
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		14517054
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-167336
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: REHMANN ROBSON LLC **(2)** EIN: 38-3635706

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		50000000
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 580938.

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
DANA COMBINED HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
DANA LIMITED

D Employer Identification Number (EIN)
26-1318190

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): 36-3046063

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 | 10

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: 16.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 76.0 %
High-Yield Debt: 2.0 % Real Assets: 3.0 % Cash or Cash Equivalents: 3.0 % Other: 0.0 %

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

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

Dana Combined Hourly Employees Pension Plan



Years Ended December 31, 2025 and 2024

Financial Statements

Rehmann

DANA COMBINED HOURLY EMPLOYEES PENSION PLAN

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Note: Supplemental schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended, have been omitted because they are not applicable.

Rehmann

INDEPENDENT AUDITORS' REPORT

October 13, 2026

Dana Incorporated Investment Committee
Dana Combined Hourly Employees Pension Plan
Maumee, Ohio

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2025 and 2024 and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

HLB We are an Independent Member of THE GLOBAL ADVISORY AND ACCOUNTING NETWORK

7124 W. Central Ave, Toledo, OH 43617 419.865.8118

Opinion

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis method of accounting described in Note 2.

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

Basis for Opinion

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

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis method of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis method of accounting described in Note 2, and for determining that the modified cash basis method of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Independent Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

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

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of the modified cash basis method of accounting described in Note 2.

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 the modified cash basis method of accounting described in Note 2.

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.



DANA COMBINED HOURLY EMPLOYEES PENSION PLAN

Statements of Net Assets Available for Benefits

(Modified Cash Basis Method of Accounting)

	December 31	
ASSETS	**2025**	**2024**
Plan interest in Dana Master Pension Trust, at fair value (equal to net assets available for benefits)	**$ 149,807,017**	**$ 151,210,365**

The accompanying notes are an integral part of these financial statements.

DANA COMBINED HOURLY EMPLOYEES PENSION PLAN

Statements of Changes in Net Assets Available for Benefits

(Modified Cash Basis Method of Accounting)

	Year Ended December 31	
	2025	**2024**
Additions to net assets attributed to		
Investment income		
Plan interest in Dana Master Pension Trust net appreciation (depreciation) in fair value of investments	$ 7,944,115	$ (2,705,392)
Plan interest in Dana Master Pension Trust net investment income	6,391,683	5,957,827
Total investment income	**14,335,798**	**3,252,435**
Employer contributions	-	535,000
Total additions	**14,335,798**	**3,787,435**
Deductions from net assets attributed to		
Benefits paid to participants	14,517,054	14,838,224
Administrative expenses	1,222,092	1,504,529
Total deductions	**15,739,146**	**16,342,753**
Net change in net assets available for benefits	**(1,403,348)**	**(12,555,318)**
Net assets available for benefits		
Beginning of year	151,210,365	163,765,683
End of year	**$ 149,807,017**	**$ 151,210,365**

The accompanying notes are an integral part of these financial statements.

DANA COMBINED HOURLY EMPLOYEES PENSION PLAN

Statement of Accumulated Plan Benefits

December 31, 2024

Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	$ 123,371,493
Other participants	21,139,705
Total vested benefits	**144,511,198**
Nonvested benefits	707,876
Total actuarial present value of accumulated plan benefits	**$ 145,219,074**

The accompanying notes are an integral part of these financial statements.

DANA COMBINED HOURLY EMPLOYEES PENSION PLAN

Statement of Changes in Accumulated Plan Benefits

Year Ended December 31, 2024

Increase (decrease) during the year attributed to	
Decrease in the discount period	$ 8,380,955
Change in actuarial assumptions (Note 2)	(2,748,975)
Benefits paid to participants	(14,838,224)
Plan amendments (Note 1)	2,169,885
Actuarial gains	(815,723)
Net decrease	**(7,852,082)**
Actuarial present value of accumulated plan benefits	
Beginning of year	153,071,156
End of year	**$ 145,219,074**

The accompanying notes are an integral part of these financial statements.

DANA COMBINED HOURLY EMPLOYEES PENSION PLAN

Notes to Financial Statements

1. DESCRIPTION OF THE PLAN

The following brief description of the ***Dana Combined Hourly Employees Pension Plan*** (the "Plan") is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined benefit pension plan established to provide pension benefits to individuals who are employed by ***Dana Limited*** (the "Company") and its subsidiaries including, but not limited to, facilities located in Lima, Ohio and Pottstown, Pennsylvania who are members of the collective bargaining units at those locations. The Plan also covers former employees who were members of various bargaining units at facilities that were closed or sold to unrelated parties. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Effective January 31, 2008, the Plan was frozen with regards to credited service. No credited service will be granted to any participant under the Plan for any period of employment after that date. Participants who were employed on the freeze date and had completed 20 or more years of credited service at that time will continue to accrue service after that date only for the purpose of determining if a participant qualifies for an early retirement benefit from the Plan.

Employees who were members of the participating bargaining units and were hired prior to January 31, 2008, were eligible to participate in the Plan, in addition to employees who were eligible to participate in other plans that were merged into this Plan.

In 2025, the Company ceased operations at its Lima, Ohio facility. Under the provisions of the collective bargaining agreement for the location, certain employees became eligible for additional benefits, which resulted in an increase in accumulated plan benefits of $2,169,885.

Dana Incorporated is the Company's parent. The Plan is administered by the Dana Incorporated Investment Committee (the "Investment Committee"), who is responsible for oversight of the Plan and the appropriateness of the Plan's investments and monitors investment performance. Northern Trust Company ("Northern Trust") is the trustee of the Plan. Northern Trust holds all assets of the Plan in accordance with the service provider contract with the Company.

Funding Policy

Minimum required contributions to the Plan are based upon valuations performed by an independent actuary. The *Pension Protection Act of 2006* (the "PPA") determines minimum required contributions as the sum of (a) the value of benefits earned during the year, (b) expected administrative expenses paid from the trust during the year, and (c) an amortization of any unfunded obligation over seven years. The Plan has met the minimum funding requirements prescribed by ERISA.

Notes to Financial Statements

Pension Benefits

Participants are entitled to monthly pension benefits beginning at normal retirement age (65) which are equal to specified rates multiplied by total years of credited service in accordance with the terms of the Plan document and relevant collective bargaining unit agreement. The benefit is typically in the form of a joint and surviving spouse annuity; however, participants may elect to waive the survivor benefit option in the manner prescribed by ERISA. Retired participants from certain bargaining units or their surviving spouses who are age 65 or older and receiving a pension benefit from the Plan, also receive a monthly Medicare benefit in addition to their monthly pension benefit. If the participant's accrued benefit is not greater than $1,000, the participant will receive the present value of the benefit in a lump-sum without their consent. Vested benefits greater than $1,000 but less than or equal to $5,000 may be paid in a lump-sum or rollover with the participant's written consent; otherwise their interest in the Plan will be transferred in a direct rollover to an individual retirement account administered by Vanguard Fiduciary Trust Company or other individual retirement account administered by a trustee as designated by the Investment Committee if the participant fails to elect a distribution or rollover option.

Early retirement is available for participants with minimum age or service requirements, or a combination of both, as outlined in the Plan document. Early retirement benefits for participants are generally equal to their accrued normal retirement benefit reduced by a percentage for each month prior to normal retirement age or another age as specified in the Plan document. Benefits for participants who do not commence receiving payments until after they reach normal retirement age are actuarially increased to take into account the number of months after the normal retirement date, excluding months in which the pension benefit was suspended because the participant worked for the Company.

In addition to early retirement benefits, supplemental benefits are payable to certain eligible participants who meet specified minimum age or service requirements. These benefits are paid until the retiree reaches age 62 and one month and are calculated using schedules in the Plan document, or by multiplying the participant's credited service by a specified dollar amount according to the terms of the Plan document.

Death and Disability Benefits

If an active or terminated vested participant dies prior to benefit commencement, a benefit is payable to the beneficiary equal to 50%, 55%, or 60% of the participant's accrued normal retirement benefit, as stated in the Plan document. Such benefit is reduced for payments made prior to age 65 and for election of the joint annuitant option.

Certain participants who become disabled and meet specified service requirements are eligible to receive disability benefits under the Plan until such time as their normal retirement payments begin. Monthly disability benefits are calculated by multiplying a participant's years of service by a specified dollar amount according to the terms of the Plan document.

Notes to Financial Statements

Vesting

All participants are fully vested in their benefits. Nonvested benefits in the statement of accumulated plan benefits consist of benefits that are contingent upon a future event, such as death, disability or attainment of a certain age.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared on the modified cash basis method of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, contributions are recognized when received rather than when earned and Plan expenses are recognized when paid rather than when the obligation is incurred.

Use of Estimates

The preparation of financial statements in accordance with the modified cash basis method of accounting requires Plan management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosures of contingent assets and liabilities, the recorded amounts of additions to and deductions from Plan assets and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Master Trust Agreement

The Plan's net assets, along with the net assets of three other pension plans, are held by Northern Trust in the Dana Master Pension Trust (the "Master Trust"). The net assets of the participating plans have been commingled in the Master Trust for investment purposes only. Employer contributions, when made, benefit payments and certain administrative expenses are identified for each respective participating plan whereas earnings and administrative expenses not specifically related to each plan are allocated proportionately to the participating plans. The allocation is based on the relative dollar value investment of the participating plans in the Master Trust, with the exception of income related to certain investments, which is allocated to each plan to match the duration of the associated pension liability.

Investment Valuation and Income Recognition

The Master Trust's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Investment Committee determines the Master Trust's valuation policies utilizing information provided by the investment managers and trustee. See Note 4 for a discussion of the Master Trust's fair value measurements.

Notes to Financial Statements

Net investment income of the Master Trust includes interest, dividends and distributions received on such investments, and net income from swaps and swaptions. Net change in fair value of the Master Trust includes the aggregate gains and losses on investments bought and sold as well as held during the year. Investment income of the Master Trust is recorded when earned on the accrual basis. Dividend income is recorded on the ex-dividend date.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits consist of those future benefit payments attributable, in accordance with the Plan provisions, to participants credited with service through the freeze date. These accumulated benefits are expected to be paid to retired or terminated vested participants or their surviving spouses, or presently eligible participants or their surviving spouses. Future estimated plan benefits used to measure accumulated plan benefits include amounts payable in the event of retirement, death, disability or termination of employment to the extent they are deemed attributable to credited service through the freeze date.

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

The significant actuarial assumptions used in the valuation as of and for the year ended December 31, 2024 (most recent information available), are as follows:

Rates of Mortality	Based upon custom mortality tables using historical experience projected generationally using the MP-2021 scale.
Retirement Age	Based upon age stated in the Plan document and actual experience.
Valuation Interest Rate	6.00%

All actuarial methods and assumptions used in 2024 were consistent with those used in 2023 except that the Valuation Interest Rate was updated from 5.75% to 6.00%.

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

Contributions

Contributions are recorded when received by the trustee.

Notes to Financial Statements

Payment of Benefits

Benefit payments to participants are recorded when paid.

Administrative Expenses

Certain of the Plan's administrative expenses are paid directly by the Company and, accordingly, they are not reflected in the Plan's financial statements. Administrative fees and expenses for legal, actuarial, audit and record keeping services, Pension Benefit Guaranty Corporation ("PBGC") insurance premiums and services provided by the trustee, investment managers and administrative service providers are generally borne by the Plan. These expenses are party-in-interest transactions, which qualify for exemption from prohibited transaction rules under ERISA.

Subsequent Events

In preparing these financial statements, Plan management has evaluated, for potential recognition or disclosure, significant events or transactions that occurred during the period subsequent to the most recent statement of net assets available for benefits presented herein, through the date these financial statements were available to be issued.

3. MASTER TRUST

The Master Trust includes the net assets of four defined benefit pension plans. The Master Trust is administered under the supervision of the Board of Directors of Dana Incorporated which has appointed the Investment Committee to oversee the administration of the investments. The Investment Committee executes this duty by appointing Northern Trust and various investment managers to direct the Master Trust's investments. The Plan's interest in the Master Trust represents 30.11% and 30.64% of net assets available for benefits of the Master Trust at December 31, 2025 and 2024, respectively.

Effective January 1, 2026, the employer of one of the four plans with an interest in the Master Trust was sold by the Company. Assets totaling approximately $106,000,000 were transferred from the Master Trust in January 2026.

Certain information related to investments disclosed in the accompanying financial statements, including the Plan's interest in the Dana Master Pension Trust held at December 31, 2025 and 2024, and the related Plan's interest in Dana Master Pension Trust net change in fair value of investments and net investment income for the years ended December 31, 2025 and 2024, and the information summarized below, was obtained by management and agreed to and derived from information certified as complete and accurate by Northern Trust.

Notes to Financial Statements

The following presents the net assets available for benefits of plans participating in the Master Trust at December 31:

	2025		2024	
	Master Trust Balances	Plan's Interest in Master Trust	Master Trust Balances	Plan's Interest in Master Trust
Assets				
Investments, at fair value				
Equity securities	$ -	$ -	$ 24,731,589	$ 5,577,034
Collective trust funds				
Equity securities	80,174,560	16,791,234	47,334,986	10,674,155
Bonds	136,677,194	40,763,250	175,329,278	47,422,331
U.S. government agency securities	39,237,041	4,707,097	11,336,272	1,577,864
Corporate debt instruments	143,656,476	58,245,329	173,466,401	70,193,891
State and local bonds	1,176,316	404,878	1,169,211	393,607
Foreign government bonds	1,960,664	683,066	1,888,766	658,716
Core real estate investment funds	10,302,364	2,374,407	10,832,382	2,442,729
Collateralized mortgage obligations	11,019,275	4,583,207	9,165,222	3,677,425
Investment contract with an insurance company	3,751,750	-	3,672,132	-
Pooled separate accounts	1,539,611	-	1,203,084	-
Interest bearing cash	64,454,067	19,527,804	29,844,859	7,514,864
Swaps and swaptions	2,712,517	1,086,507	1,336,701	296,755
Total investments	496,661,835	149,166,779	491,310,883	150,429,371
Receivables				
Interest and dividends	2,071,942	806,881	2,074,505	786,295
Securities sold not settled	121,034,728	40,432,937	-	-
Due from broker	251,818	88,253	165,554	20,369
Other receivables	739,975	286,890	-	-
Total receivables	124,098,463	41,614,961	2,240,059	806,664
Total assets	**620,760,298**	**190,781,740**	**493,550,942**	**151,236,035**
Liabilities				
Securities purchased not settled	111,708,021	40,443,540	63,835	14,395
Due to broker	50,000	19,385	50,000	11,275
Other payables	11,445,974	511,798	-	-
Total liabilities	**123,203,995**	**40,974,723**	**113,835**	**25,670**
Net assets available for benefits	**$ 497,556,303**	**$ 149,807,017**	**$ 493,437,107**	**$ 151,210,365**

Notes to Financial Statements

The following presents the changes in net assets available for benefits of plans participating in the Master Trust for the years ended December 31:

	2025	2024
Additions to net assets attributed to		
Net appreciation (depreciation) in fair value of investments	$ 31,343,554	$ (10,326,672)
Investment income		
Interest	18,217,374	16,000,299
Dividends and distributions	691,780	1,147,277
Net income from swaps and swaptions	934,000	905,461
Total investment income	19,843,154	18,053,037
Employer contributions	4,414,020	7,450,000
Total additions	**55,600,728**	**15,176,365**
Deductions from net assets attributed to		
Benefits paid to participants	46,403,266	46,635,439
Administrative expenses	5,078,266	5,696,477
Total deductions	**51,481,532**	**52,331,916**
Net change in net assets available for benefits	**4,119,196**	**(37,155,551)**
Net assets available for benefits		
Beginning of year	493,437,107	530,592,658
End of year	**$ 497,556,303**	**$ 493,437,107**

Notes to Financial Statements

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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under Accounting Standards Codification 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The fair value measurement level within the fair value hierarchy of each of the assets and liabilities of the Master Trust is based on the lowest level of any input that is significant to the fair value measurements. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Equity securities: Valued at closing prices reported in an active market.

Collective trust funds: Valued using the net asset value ("NAV") provided by the trustee, classified as "other" and are not assigned to a level in the fair value hierarchy. The NAV is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient would not be used if it is determined to be probable that the Master Trust will sell the investment for an amount different than the reported NAV.

U.S. government agency securities: Fair value is based on yields currently available for comparable securities.

Corporate debt instruments: Fair value is based on yields currently available for comparable securities.

Notes to Financial Statements

State and local bonds: Fair value is measured based on yields currently available for comparable securities.

Foreign government bonds: Fair value is measured based on yields currently available for comparable securities.

Core real estate investment funds: Fair value is based on the NAV's provided by the fund managers or determined by a third party and the unit price is based on the values of the underlying net assets of these funds. These funds are classified as "other" and are not assigned to a level in the fair value hierarchy. The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the Master Trust will sell the investment for an amount different than the reported NAV.

Collateralized mortgage obligations: Fair value is based on yields currently available for comparable securities.

Investment contract with an insurance company: This investment is reported at fair value as determined by Aetna Life Insurance Company utilizing the market approach of resetting interest rates periodically based on current yields of similar instruments with comparable durations considering the creditworthiness of the issuer.

Pooled separate accounts: Valued at the unit price reported by Aetna Life Insurance Company. The underlying investments owned can include registered investment companies, common stocks, corporate bonds, U.S. Government securities, other pooled separate accounts, or guaranteed insurance contracts priced by the sponsoring insurance company using applicable interest rates and contract provisions. The unit price is based on the fair value of the underlying investments owned, less any accrual of fees and expenses borne by the account, and divided by the number of units outstanding. The unit price is readily determinable and quoted on the active private market on which the Master Trust can transact daily with no significant redemption restrictions on this investment.

Interest-bearing cash: Fair value is determined based on exchange rates sourced by Reuters.

Swaps and swaptions: Fair value is determined based on quotes received by industry vendors.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Investment Committee believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There were no purchases or issuances of Level 3 assets in 2025 or 2024.

Notes to Financial Statements

The following tables set forth, by level within the fair value hierarchy, the Master Trust's investments measured at fair value at December 31:

	(in thousands of dollars)				
2025	**Level 1**	**Level 2**	**Level 3**	**Other (1)**	**Total**
Collective trust funds					
Equity securities	$ -	$ -	$ -	$ 80,175	$ 80,175
Bonds	-	-	-	136,677	136,677
U.S. government agency securities	-	39,237	-	-	39,237
Corporate debt instruments	-	143,656	-	-	143,656
State and local bonds	-	1,176	-	-	1,176
Foreign government bonds	-	1,961	-	-	1,961
Core real estate investment funds	-	-	-	10,302	10,302
Collateralized mortgage obligations	-	11,019	-	-	11,019
Investment contract with an insurance company	-	-	3,752	-	3,752
Pooled separate accounts	-	1,540	-	-	1,540
Interest bearing cash	-	64,454	-	-	64,454
Swaps and swaptions	-	2,713	-	-	2,713
Total investments at fair value	**$ -**	**$ 265,756**	**$ 3,752**	**$ 227,154**	**$ 496,662**

Notes to Financial Statements

2024	(in thousands of dollars) Level 1	Level 2	Level 3	Other (1)	Total
Equity securities	$ 24,732	$ -	$ -	$ -	$ 24,732
Collective trust funds					
Equity securities	-	-	-	47,335	47,335
Bonds	-	-	-	175,329	175,329
U.S. government agency securities	-	11,336	-	-	11,336
Corporate debt instruments	-	173,467	-	-	173,467
State and local bonds	-	1,169	-	-	1,169
Foreign government bonds	-	1,889	-	-	1,889
Core real estate investment funds	-	-	-	10,832	10,832
Collateralized mortgage obligations	-	9,165	-	-	9,165
Investment contract with an insurance company	-	-	3,672	-	3,672
Pooled separate accounts	-	1,203	-	-	1,203
Interest bearing cash	-	29,845	-	-	29,845
Swaps and swaptions	-	1,337	-	-	1,337
Total investments at fair value	**$ 24,732**	**$ 229,411**	**$ 3,672**	**$ 233,496**	**$ 491,311**

(1) Certain investments are measured at NAV per share (or its equivalent) on an inactive market and have not been classified in the fair value hierarchy and are presented in the column titled "Other" above. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the schedules of net assets available for benefits of plans participating in the Master Trust in Note 3.

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. The Investment Committee evaluates the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits.

Notes to Financial Statements

The following tables set forth the Master Trust's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, the significant unobservable inputs and the ranges of values for those inputs at December 31:

2025 Instrument	Fair Value	Principal Valuation Technique	Significant Unobservable Inputs	Weighted Average
Investment contract with an insurance company	$ 3,751,750	Market approach	Interest rates	4.20%

2024 Instrument	Fair Value	Principal Valuation Technique	Significant Unobservable Inputs	Weighted Average
Investment contract with an insurance company	$ 3,672,132	Market approach	Interest rates	4.06%

In estimating fair value of the investments classified as Level 3, the Investment Committee utilizes third-party pricing sources.

The following tables set forth additional disclosures for the fair value measurement of investments in certain entities that calculate NAV per share (or its equivalent) as of December 31:

	2025			
Investment Type	Fair Value (in thousands)	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust funds	$ 216,852	$ -	Daily/Monthly	Daily/Monthly
Core real estate investment funds	10,302	-	Quarterly	Quarterly

	2024			
Investment Type	Fair Value (in thousands)	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust funds	$ 222,664	$ -	Daily/Monthly	Daily/Monthly
Core real estate investment funds	10,832	-	Quarterly	Quarterly

Notes to Financial Statements

The following is a description of the investment strategies for investments in certain entities that calculate NAV per share (or its equivalent) at December 31, 2025 and 2024.

Collective trust funds: These funds invest in a wide variety of investment categories including equities and fixed income securities with the goal of providing growth and offsetting changes in the value of the Plans' benefit obligations due to changes in interest rates.

Core real estate investment funds: These funds invest in stabilized, income-flowing properties using primarily commingled fund vehicles. These investments are part of the return-seeking diversified pool of assets for the purpose of generating an incremental return with an acceptable level of risk.

5. RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS

Certain Master Trust investments are in funds that are managed by Northern Trust or their subsidiaries and affiliates. The Master Trust paid for administrative service provider, investment advisor and manager, actuarial, record keeping services and plan audit fees which qualify as party-in-interest transactions. Certain management fees in the form of an expense ratio charged to each investment option are paid by the Master Trust and deducted from earnings on investments. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules.

6. TAX STATUS

The Plan has received a favorable determination letter dated August 24, 2017 from the Internal Revenue Service ("IRS"), that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). Although the Plan has been amended since receiving the determination letter, Plan management and the Plan's legal counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, that the Plan is qualified and the related Master Trust is tax exempt.

Plan management has evaluated the tax positions taken by the Plan to determine if the Plan has taken any uncertain tax positions that more likely than not would not be sustained upon examination by the IRS, and has concluded that, as of December 31, 2025, there are no uncertain positions taken or expected to be taken. While the Plan may be subject to routine audits by the IRS, there are currently no audits for any tax periods in progress.

7. PLAN TERMINATION

The Company expects to continue the Plan as long as necessary to pay accumulated plan benefits. However, the Company reserves the right to terminate the Plan, in whole or in part, at any time as prescribed by the Board of Directors of Dana Incorporated, the Company's parent, subject to the provisions of ERISA.

Notes to Financial Statements

Upon the complete termination of the Plan, the assets then remaining in the Plan, after providing for the expenses of the Plan, would be allocated (to the extent that they are sufficient) for the purpose of providing benefits that have accrued to participants or their beneficiaries as of the date of such termination, in a manner that is consistent with the order of precedence prescribed by Section 4044 of ERISA.

Any assets remaining in the fund because of variations in actual experience from actuarial estimates, after the complete satisfaction of all liabilities under the Plan in accordance with the preceding paragraph, would revert to the Company.

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal-age retirement benefits, early retirement benefits, and certain disability and survivor's benefits. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit. Should the Plan terminate, the payment of certain benefits not covered by the PBGC would depend on the sufficiency of the Plan's assets.

8. RISKS AND ECONOMIC UNCERTAINTIES

The Master Trust invests in various investment securities with the underlying assets consisting of any combination of stocks, bonds, fixed income securities, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Market risks include global events which could impact the value of investment securities, such as a pandemic or international conflict. Due to the level of interest rate, market, and credit risks inherent with certain of the Master Trust's investment securities, it is at least reasonably possible that changes in the fair values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits. Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

9. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

Employer contributions receivable are reported on Schedules H of Forms 5500 for contributions related to the plan year that were made prior to the completion of the actuarial report but not yet received as of December 31. Under the modified cash basis method of accounting, such contributions are reported in the financial statements when received by the Plan.

Notes to Financial Statements

The following is a reconciliation of net assets available for benefits reported in these financial statements to the amounts reported on Schedule H of Forms 5500 at December 31:

	2025	2024
Net assets available for benefits reported in these financial statements	$ 149,807,017	$ 151,210,365
Employer contributions receivable reported on Forms 5500	1,236,012	-
Net assets available for benefits reported on Schedule H of Forms 5500	**$ 151,043,029**	**$ 151,210,365**

The following is a reconciliation of Plan's interest in the Dana Master Pension Trust net investment income reported in these financial statements to the amounts reported on Schedule H of Forms 5500 for the years ended December 31:

	2025	2,024
Plan interest in Dana Master Pension Trust net appreciation (depreciation) in fair value of investments reported in these financial statements	$ 7,944,115	$ (2,705,392)
Plan interest in Dana Master Pension Trust net investment income reported in these financial statements	6,391,683	5,957,827
Administrative expenses netted against net investment income	(1,222,092)	(1,504,529)
Net investment income from Dana Master Pension Trust investment accounts reported on Schedule H of Form 5500	**$ 13,113,706**	**$ 1,747,906**

Notes to Financial Statements

The following is a reconciliation of administrative expenses reported in these financial statements to the amounts reported on Schedule H of Forms 5500 for the years ended December 31:

	2025	2024
Administrative expenses reported in these financial statements	$ 1,222,092	$ 1,504,529
Administrative expenses netted against net investment income	(1,222,092)	(1,504,529)
Administrative expenses reported on Schedule H of Form 5500	**$ -**	**$ -**

The following is a reconciliation of change in net assets available for benefits reported in these financial statements to the amounts reported on Schedule H of Forms 5500 for the year ended December 31:

	2025	2024
Net change in net assets available for benefits reported in these financial statements	$ (1,403,348)	$ (12,555,318)
Employer contributions reported in these financial statements	-	(535,000)
Employer contributions reported on Form 5500	1,236,012	-
Net change in net assets available for benefits reported on Schedule H of Form 5500	**$ (167,336)**	**$ (13,090,318)**

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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	3	1	0	0	0	0	0	0	0	0	4
40-44	10	2	1	0	0	0	0	0	0	0	13
45-49	7	5	4	8	0	0	0	0	0	0	24
50-54	7	7	17	35	12	0	0	0	0	0	78
55-59	11	7	8	39	3	0	0	0	0	0	68
60-64	10	3	9	15	7	2	0	0	0	0	46
65-69	2	2	4	14	0	0	1	0	0	0	23
70 & over	4	0	1	1	1	0	1	2	0	0	10
Total	54	27	44	112	23	2	2	2	0	0	266

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

Plan Name: Dana Combined Hourly Employees' Pension Plan
EIN / PN: 26-1318190/003
Plan Sponsor: Dana Limited
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Former Plan Assignments

The following former plans compose the Dana Combined Hourly Employees' Pension Plan (Plan 003): 003 (only select locations), 026, 028, 029, 034, 048, 054, 055, 069, 078, 115, 126, 127, 130, and 131.

The following former plans compose the Dana U.S.W. Hourly Employees' Pension Plan (Plan 148): 004, 005, 008, 118, and 129.

The assumptions detailed herein are as of January 1, 2025.

Economic Assumptions

Funding Interest Rate Basis

- Yield Curve Basis — IRS-prescribed one-month average yield curve based on bond yields in the month preceding the valuation date
- Effective Interest Rate — Plan 003: 5.24%

  Plan 015: 5.23%

  Plan 148: 5.25%

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Mortality

For Plans 003, 015, and 148, a custom mortality table was developed during 2018 using Dana's historical mortality experience. A sample of annual rates per 1000 participants are provided below for each gender:

Age	Males	Females
20	0.5	0.2
25	0.6	0.2
30	0.6	0.3
35	0.7	0.4
40	0.8	0.5
45	1.2	0.8
50	2.3	1.5
55	4.3	2.7
60	8.3	5.1
65	13.9	9.7
70	21.6	16.4
75	35.0	27.1
80	59.1	46.3
85	103.1	82.2
90	180.4	145.9
95	281.0	237.8
100	374.1	330.8
105	453.8	415.9
110	498.6	470.8
115	500.0	500.0
120+	1000.0	1000.0

These custom mortality tables are projected generationally from 2015 using the SOA projection scale, MP-2021.

Termination

Annual rates per 1000 participants

Service	High Subsidy (Plans 003, 004, 005, 034)	Moderate Subsidy (Plans 015, 118)
2	70.2	135.2
7	32.5	55.8
12	20.7	37.4
17	15.5	33.9
22	10.5	25.2
27	10.2	13.6

SCHEDULE SB ATTACHMENTS

Disability

No incidence of disability assumed

Retirement Age

Active Participant Retirement Assumptions
Annual Rate per 1,000 Employees

	High Subsidy Plans (Plans 003, 004, 005, 034)			Moderate Subsidy (Plans 015, 118)
Age	**<30 YOS**	**30-31 YOS**	**32+ YOS**	
50-54	N/A	150	75	20
55-56	50	275	150	50
57-59	75	275	150	75
60-61	150	275	150	150
62	300	300	300	300
63-64	150	150	150	150
65	750	750	750	750
66-69	500	500	500	500
70	1000	1000	1000	1000

In general, deferred vesteds are assumed to retire at normal retirement age of 65.

Form of Payment

Plan	Form of Payment
Berwick (029), Ecorse (028), Fort Wayne (004), Marion (005), Spicer (003), Syracuse (034)	For those single, a life annuity. For those married, 95% of the retirement income payable to the employee during his lifetime with 60% of such reduced amount payable to his surviving spouse after his death.
Combined Hourly (003)	For those single, a life annuity. For those married, 100% of the retirement income payable to the employee during his lifetime with 60% of such reduced amount payable to his surviving spouse after his death.
Hillsdale (026), Rochester (115)	For those single, a life annuity. For those married, 95% of the retirement income payable to the employee during his lifetime with 55% of such reduced amount payable to his surviving spouse after his death.

SCHEDULE SB ATTACHMENTS

	Robinson (015), Everflex (078), Hohenwald (048), Pueblo (008), Henderson Plant (118), Brake Systems Inc. (127), PTG (129)	For those single, a life annuity. For those married, an actuarially reduced amount of the retirement income payable to the employee during his lifetime with 50% of such reduced amount payable to his surviving spouse after his death.
	Terminated vested, deferred disabled	Single life annuity with REA benefits

Expenses

Expenses included in the Funding Target Normal Cost include: benefit administration fees, audit fees, and trust eligible actuarial fees.

Special At-Risk Assumptions

For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan.

Shutdown

Provisions for Future Shutdowns

Should a plant shutdown occur and a plant's shutdown benefits become payable and/or a significant number of early retirements occur, there would be significant changes in the plan's financial conditions, affecting cash flow as well as present values. Actuarial techniques which are practical for establishing the cost of other types of pension benefits are not applicable to group termination benefits, because a practical provision for the occurrence cannot be determined. Therefore, this actuarial valuation contains no numeric measurement of the potential costs of such shutdown benefits.

Locations Currently Shutdown

For plans with shutdown locations, eligible plan participants will receive special early retirement benefits attributable to the shutdown. If the participant is subsequently re-employed by Dana Corporation, the special early retirement benefits are forfeited.

SCHEDULE SB ATTACHMENTS

	If applicable, this actuarial valuation assumes that participants eligible to receive special early retirement benefits do so unless data supplied by Dana indicates they have been transferred to another position within Dana. They are treated as terminated vested participants and are assumed to commence benefits at the earliest, most valuable age.
Marriage	Assumes that 80% of all employees are married and that the male spouse is three years older than the female spouse.

Actuarial Methods

Actuarial Cost Method	Present value of Accrued Benefits
Asset Valuation Method Description	Fair market value as of the valuation date including discounted contributions receivable for the prior plan year.
Benefits Not Valued	All benefits described in the Plan Provisions section of the supplemental report were valued and special benefits granted under plant closings or work-force reductions at certain on-going locations. WTW is unaware of any event which has occurred that would trigger these special benefits for plant closings or work-force reductions, except where noted. The cost for these benefits will be recognized in the valuation after the triggering event occurs.

Data Sources

Participant Data	Dana Limited, their administrator, and the plan's Trustee provided census and asset information. WTW is aware of no potential material biases due to imperfect data. WTW checked the data for reasonableness and consistency, but no audit was performed. While it is possible that future data corrections could have a material impact on results, we believe the data provided were sufficient for reasonable valuation results, and we are aware of no errors or omissions that would have a significant effect on the results of our calculations.

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
DANA COMBINED HOURLY EMPLOYEES' PENSION PLAN

B Three-digit plan number (PN) ▶ 003

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

D Employer Identification Number (EIN)
26-1318190

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**	151,210,365
b Actuarial value	**2b**	151,210,365

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	2,497	130,208,305	130,208,305
b For terminated vested participants	588	11,885,829	11,885,829
c For active participants	266	10,915,356	11,683,630
d Total	3,351	153,009,490	153,777,764

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**	5.24%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	0
b Expected plan-related expenses	**6b**	949,000
c Target normal cost	**6c**	949,000

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

CHRISTOPHER D RICHMOND CDR
Signature of actuary

09/18/2026
Date

CHRISTOPHER D RICHMOND
Type or print name of actuary

2608687
Most recent enrollment number

WILLIS TOWERS WATSON US LLC
Firm name

248-936-7700
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)	56,987	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)	56,987	0
10	Interest on line 9 using prior year's actual return of 1.93%	1,100	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 5.11%		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		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)	58,087	0

Part III Funding Percentages

14	Funding target attainment percentage	14	98.29%
15	Adjusted funding target attainment percentage	15	98.29%
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	102.06%
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
09/10/2026	1,250,000	0			
			Totals ► 18(b)	1,250,000	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	1,146,535

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: %	[X] N/A, full yield curve used

b Applicable month (enter code) — **21b**

22 Weighted average retirement age	**22**	65

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [ ] Prescribed - separate [X] 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 [X] No

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

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment [X] 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**	949,000
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	2,625,486	241,988
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	1,190,988

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	58,087	0	58,087

36 Additional cash requirement (line 34 minus line 35)	**36**	1,132,901
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1,146,535

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

a Total (excess, if any, of line 37 over line 36)	**38a**	13,634
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	13,634
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 [X] 2021

SCHEDULE SB ATTACHMENTS

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

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

Plan Name:	Dana Combined Hourly Employees' Pension Plan
EIN / PN:	26-1318190/003
Plan Sponsor:	Dana Limited
Valuation Date:	January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Former Plan Assignments

The following former plans compose the Dana Combined Hourly Employees' Pension Plan (Plan 003): 003 (only select locations), 026, 028, 029, 034, 048, 054, 055, 069, 078, 115, 126, 127, 130, and 131.

The following former plans compose the Dana U.S.W. Hourly Employees' Pension Plan (Plan 148): 004, 005, 008, 118, and 129.

The assumptions detailed herein are as of January 1, 2025.

Economic Assumptions

Funding Interest Rate Basis

- Yield Curve Basis — IRS-prescribed one-month average yield curve based on bond yields in the month preceding the valuation date
- Effective Interest Rate — Plan 003: 5.24%

  Plan 015: 5.23%

  Plan 148: 5.25%

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Mortality

For Plans 003, 015, and 148, a custom mortality table was developed during 2018 using Dana's historical mortality experience. A sample of annual rates per 1000 participants are provided below for each gender:

Age	Males	Females
20	0.5	0.2
25	0.6	0.2
30	0.6	0.3
35	0.7	0.4
40	0.8	0.5
45	1.2	0.8
50	2.3	1.5
55	4.3	2.7
60	8.3	5.1
65	13.9	9.7
70	21.6	16.4
75	35.0	27.1
80	59.1	46.3
85	103.1	82.2
90	180.4	145.9
95	281.0	237.8
100	374.1	330.8
105	453.8	415.9
110	498.6	470.8
115	500.0	500.0
120+	1000.0	1000.0

These custom mortality tables are projected generationally from 2015 using the SOA projection scale, MP-2021.

Termination

Annual rates per 1000 participants

Service	High Subsidy (Plans 003, 004, 005, 034)	Moderate Subsidy (Plans 015, 118)
2	70.2	135.2
7	32.5	55.8
12	20.7	37.4
17	15.5	33.9
22	10.5	25.2
27	10.2	13.6

SCHEDULE SB ATTACHMENTS

Disability

No incidence of disability assumed

Retirement Age

Active Participant Retirement Assumptions
Annual Rate per 1,000 Employees

	High Subsidy Plans (Plans 003, 004, 005, 034)			Moderate Subsidy (Plans 015, 118)
Age	**<30 YOS**	**30-31 YOS**	**32+ YOS**	
50-54	N/A	150	75	20
55-56	50	275	150	50
57-59	75	275	150	75
60-61	150	275	150	150
62	300	300	300	300
63-64	150	150	150	150
65	750	750	750	750
66-69	500	500	500	500
70	1000	1000	1000	1000

In general, deferred vesteds are assumed to retire at normal retirement age of 65.

Form of Payment

Plan	Form of Payment
Berwick (029), Ecorse (028), Fort Wayne (004), Marion (005), Spicer (003), Syracuse (034)	For those single, a life annuity. For those married, 95% of the retirement income payable to the employee during his lifetime with 60% of such reduced amount payable to his surviving spouse after his death.
Combined Hourly (003)	For those single, a life annuity. For those married, 100% of the retirement income payable to the employee during his lifetime with 60% of such reduced amount payable to his surviving spouse after his death.
Hillsdale (026), Rochester (115)	For those single, a life annuity. For those married, 95% of the retirement income payable to the employee during his lifetime with 55% of such reduced amount payable to his surviving spouse after his death.

SCHEDULE SB ATTACHMENTS

	Robinson (015), Everflex (078), Hohenwald (048), Pueblo (008), Henderson Plant (118), Brake Systems Inc. (127), PTG (129)	For those single, a life annuity. For those married, an actuarially reduced amount of the retirement income payable to the employee during his lifetime with 50% of such reduced amount payable to his surviving spouse after his death.
	Terminated vested, deferred disabled	Single life annuity with REA benefits

Expenses

Expenses included in the Funding Target Normal Cost include: benefit administration fees, audit fees, and trust eligible actuarial fees.

Special At-Risk Assumptions

For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan.

Shutdown

Provisions for Future Shutdowns

Should a plant shutdown occur and a plant's shutdown benefits become payable and/or a significant number of early retirements occur, there would be significant changes in the plan's financial conditions, affecting cash flow as well as present values. Actuarial techniques which are practical for establishing the cost of other types of pension benefits are not applicable to group termination benefits, because a practical provision for the occurrence cannot be determined. Therefore, this actuarial valuation contains no numeric measurement of the potential costs of such shutdown benefits.

Locations Currently Shutdown

For plans with shutdown locations, eligible plan participants will receive special early retirement benefits attributable to the shutdown. If the participant is subsequently re-employed by Dana Corporation, the special early retirement benefits are forfeited.

SCHEDULE SB ATTACHMENTS

	If applicable, this actuarial valuation assumes that participants eligible to receive special early retirement benefits do so unless data supplied by Dana indicates they have been transferred to another position within Dana. They are treated as terminated vested participants and are assumed to commence benefits at the earliest, most valuable age.
Marriage	Assumes that 80% of all employees are married and that the male spouse is three years older than the female spouse.

Actuarial Methods

Actuarial Cost Method	Present value of Accrued Benefits
Asset Valuation Method Description	Fair market value as of the valuation date including discounted contributions receivable for the prior plan year.
Benefits Not Valued	All benefits described in the Plan Provisions section of the supplemental report were valued and special benefits granted under plant closings or work-force reductions at certain on-going locations. WTW is unaware of any event which has occurred that would trigger these special benefits for plant closings or work-force reductions, except where noted. The cost for these benefits will be recognized in the valuation after the triggering event occurs.

Data Sources

Participant Data	Dana Limited, their administrator, and the plan's Trustee provided census and asset information. WTW is aware of no potential material biases due to imperfect data. WTW checked the data for reasonableness and consistency, but no audit was performed. While it is possible that future data corrections could have a material impact on results, we believe the data provided were sufficient for reasonable valuation results, and we are aware of no errors or omissions that would have a significant effect on the results of our calculations.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 23
Information on Use of Substitute Mortality Tables

Substitute mortality tables are used for the entire plan populations, including:

- Male participants (annuitants and non-annuitants), including disabled participants
- Female participants (annuitants and non-annuitants), including disabled participants

Prescribed tables are used for the following plan populations: None

Mortality ratio used to develop the table: 1.295454

Mortality table is constructed based on partial credibility

Partial credibility weighting factor: 0.819914

The last plan year for which the IRS approval for the substitute mortality tables applies is: 2028

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Dana Combined Hourly Employees' Pension Plan (Plan #003) – Summary of Plan Provisions

1.	Effective Date of Plan	December 3, 1979, as amended. Latest amendment effective July 5, 2007.
2.	Eligibility for Participation	All employees who are within the collective bargaining units designated by the Pension Agreement.
3.	Definitions	
	a. Accrued Benefit	The basic benefit times years of Credited Service payable monthly. Benefit accruals cease January 31, 2008. Those with more than 20 years of service as of January 31, 2008 continue to accrue eligibility service.
	b. Basic Benefit	Hired Prior to November 1, 2003 $32.50 times years of Credited Service payable monthly. Hired on or After November 1, 2003 $20.75 times years of Credited Service payable monthly.
	c. Credited Service	1. All full and fractional years of service since the employee's original date of hire. Credited Service accruals ceased January 31, 2008. 2. Service upon re-employment after retirement benefits commence (except disability benefits) is counted. 3. Reinstatement of Credited Service available for loss of seniority after December 1, 1970. 4. Transfers to or from Management Plan within the same facility will transfer all service. Transfers to or from other hourly plans will not transfer Credited Service. 5. Employee retiring under the plan also receives Credited Service for eligibility for all Service with the Corporation. 6. Accumulation of up to 5 years of Credited Service while on sick leave and 11 months of Credited Service (23 months if employee has 10 years of seniority) while on layoff.
	d. Surviving Spouse	One year marriage requirement imposed.

SCHEDULE SB ATTACHMENTS

4. Normal Retirement Benefit

a. Eligibility: Attainment of age 65.

b. Benefit: The Accrued Benefit determined at age 65.

5. Early Retirement Benefit

a. Eligibility: Attainment of any of the following:

Hired Prior to November 1, 2003

1.) Age 60 and 10 or more years of Eligibility Service;

2.) Age 55 but not age 60, and age plus Eligibility Service total 85 or more;

3.) 30 or more years of Eligibility Service;

4.) Age 55 and 10 or more years of Credited Service, if under "mutually satisfactory conditions."

Hired on or After November 1, 2003

1.) Age 60 and 10 or more years of Eligibility Service;

2.) Age 55 but not age 60, and age plus Eligibility Service total 85 or more;

3.) 30 or more years of Eligibility Service;

b. Benefit: The Accrued Benefit at date of early retirement, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

Provided that:

Hired Prior to November 1, 2003

1.) Pension benefit, including benefit to Surviving Spouse, will be unreduced for age after age 62 for employee retiring with 30 or more years of Eligibility Service who accrued at least 20 years of Credited Service by February 1, 2008;

2.) Pension benefit will be unreduced for age after age 62 for retirement at or after age 55 when age plus Credited Service total 85 or more and Eligibility Service as of February 1, 2008 is at least 20 years; and

3.) Temporary benefit will be paid to employees retired under "mutually satisfactory conditions," equal to $28.00 times years of Credited Service up to 25.

Hired On or After November 1, 2003

1.) Pension benefit will be unreduced for age after 62 for retirement at or after age 55 when age plus Eligibility Service total 85 or more and Credited Service as of February 1, 2008 is at least 20 years; and

2.) Temporary benefit will be paid to employees retired under “mutually satisfactory conditions”, equal to $16.00 times years of Credited Service up to 25.

6. Postponed Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of termination.

c. Early Commencement of Benefit: The benefit under 4.b. above, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
55	42.5	61	73.4
56	46.4	62	80.0
57	50.6	63	86.7
58	55.4	64	93.4
59	60.7	65	100.0
60	66.7		

SCHEDULE SB ATTACHMENTS

8. Disability Benefit

a. Eligibility: An employee with 10 or more years of Credited Service who became disabled prior to January 1, 1980.

b. Benefit: Accrued Benefit determined at date of disability.

9. Temporary Benefit

a. Eligibility: Early retirement under "mutually satisfactory conditions" or disability retirement.

b. Benefit:

Hired Prior to November 1, 2003

$28.00 times years of Credited Service up to 25 years, payable until age 62 or eligible for social security benefit.

Hired on or After November 1, 2003

$16.00 times years of Credited Service up to 25 years, payable until age 62 or eligible for social security benefit.

10. Supplemental Benefits

a. Eligibility: An employee who retires under the Early or Disability provision and who:

1.) Agrees to restrict participation in the work force before age 62;

2.) Has completed at least 20 years of credited service as of February 1, 2008.

3.) Files for pension within 5 years of last date worked for the Corporation; and

4.) Falls into benefit categories in 10.b. below.

b. Benefit:

1.) Early Retirement Supplement:

Hired Prior to November 1, 2003

Payable until age 62 to those retiring before age 62 with 30 or more years of Eligibility Service.

i. The amount which when added to the regular plan benefit equals the applicable "floor." The floor equals $2,100 for terminations on or after January 1, 1999, prior to age 62. Floor is reduced by any reduction due to election of survivor option. Benefit will be prorated based on Credited Service accrued as of February 1, 2008.

2.) Interim Supplement:

Hired Prior to November 1, 2003

Payable monthly until age 62 to those retiring between ages 55 and 62 with less than 30 years of Eligibility Service who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

ii. The amounts shown below times years of Credited Service for terminations on or after January 1, 1999:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$14.83	58	$24.09
56	$17.45	59	$27.48
57	$20.57	60-61	$31.75

Hired on or After November 1, 2003

Payable monthly until age 62 to those retiring between ages 55 and 62 who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

The amounts shown below times years of Credited Service for terminations on or after November 1, 2003:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$5.80	58	$9.70
56	$6.90	59	$11.05
57	$8.30	60-61	$12.80

c. Restrictions:

1.) Reduction to Applicable Supplements: Benefits to an early retiree who is eligible for a Temporary Benefit (see Section 9 above) may be coordinated with supplements under specific circumstances.

SCHEDULE SB ATTACHMENTS

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 60% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 60% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Benefits Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.

d. Duplication Clause: Survivor Benefit not payable concurrently with group insurance Transition or Bridge Benefits.

e. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election;

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

f. Reduction: An employee who elects the Survivor's Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for the Surviving Spouse. This percentage (95%) shall be adjusted.5% for each year that the spouse's age differs from the employee's age by more than 5 years.

SCHEDULE SB ATTACHMENTS

12.	Employee Contributions	None.
13.	Form of Benefit	a. Normal Form: Single: Life Income Option Married: Survivor's Benefit (Surviving Spouse's only, per 11 above). Conversion factor is .95 +/- .5% for age differences over five years, limited to 100% b. Optional Forms: Life Income Option.
14.	Medicare Benefit	a. Eligibility: Retiree or Surviving Spouse receiving benefits following Normal, Early, or Disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B. b. Benefit: Effective January 1, 1998, $61.00 per month after age 65, or earlier eligibility for Medicare, Part B. However, in no event will the Medicare benefit exceed the actual Medicare premium.
15.	Shutdown Provisions	Hired prior to November 1, 2003 An employee who is age 55 and has 10 years of Credited Service at time of shutdown receives a normal retirement pension based on Credited Service at retirement. He also receives a temporary benefit to age 62 of $28.00 per month for each year of Credited Service up to 25 years. Hired on or After November 1, 2003 An employee who is age 55 and has 10 years of Credited Service at time of shutdown receives a normal retirement pension based on Credited Service at retirement. He also receives a temporary benefit to age 62 of $16.00 per month for each year of Credited Service up to 25 years.

SCHEDULE SB ATTACHMENTS

Hillsdale UAW Pension Plan (Plan #026) – Summary of Plan Provisions

1.	Effective Date of Plan	Amended and restated January 1, 1989. Latest amendment effective March 28, 2005.
2.	Eligibility for Participation	All employees who are members of Local No. 1255, U.A.W., Hillsdale Production and Maintenance Unit.
3.	Definitions	
	a. Accrued Benefit	The Basic Pension Benefit times years of Credited Service payable monthly.
	b. Basic Benefit	$13.00.
	c. Credited Service	1. All full and fractional years of service since June 1, 1974 while on the seniority list; plus 2. All full and fractional years of past service from the seniority date to June 1, 1974. 3. Reinstatement of Credited Service available for loss of seniority after June 1, 1974, unless loss occurred due to retirement (other than disability retirement). 4. Transfers to or from Management Plan will transfer all service. Transfers to or from other hourly plans will not transfer Credited Service. 5. Employee retiring under the plan also receives Credited Service for eligibility for all service with the Corporation. 6. Accumulation of up to 5 years of Credited Service while on sick leave and 11 months of Credited Service while on layoff.
	d. Surviving Spouse	One year marriage requirement imposed.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at age 65.
5.	Early Retirement Benefit	a. Eligibility: Attainment of any of the following. 1.) Age 60 and 10 or more years of Credited Service; 2.) Age 55 but not age 60, and age plus Credited Service total 85 or more; or 3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of early retirement, reduced according to the following schedule.

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.40	55	57.90
48	32.80	56	63.50
49	35.40	57	69.40
50	38.30	58	75.20
51	41.50	59	80.80
52	45.00	60	86.70
53	48.90	61	93.30
54	53.20	62 and over	100.00

a.

6. Postponed Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement.

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service. For this section, Credited Service includes all service with the Corporation.

b. Benefit Payable at Normal Retirement Date: The Accrued Benefit determined at date of termination.

c. Early Commencement of Benefit: Eligible after attaining age 60 and completion of 10 or more years of Credited Service. The Accrued Benefit at termination reduced by 0.5% for each month before normal retirement.

8. Disability Benefit

Discontinued effective January 1, 1981.

9. Temporary Benefit

None.

SCHEDULE SB ATTACHMENTS

10. Supplemental Benefits

a. Eligibility: An early retiree between ages 55 and 62 and not yet eligible for Social Security primary insurance benefit who:

1.) Agrees to restrict participation in the work force before age 62;

2.) Files for pension within 2 years of last date worked for the Corporation.

b. Benefit:

1.) Payable monthly until age 62,

2.) The amounts shown below times years of Credited Service:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$4.50	58	$6.90
56	$5.30	59	$7.70
57	$6.10	60-61	$8.50

c. Restrictions:

1.) Earnings Test: $6,000.

2.) Maximum Monthly Pension Amount: Pension plus supplement cannot exceed 70% of final base pay.

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 55% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payments begin on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 55% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election.

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

d. Reduction: An employee who elects the Survivor Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for Surviving Spouse. This percentage (95%) shall be adjusted 0.5% for each year that the spouse's age differs from the employee's age by more than 5 years.

e. Benefit Increases: Monthly Survivor's Benefits reflect increase applicable to living retirees.

f. Duplication Clause: The Survivor's Benefit is not payable concurrently with group insurance Transition or Bridge Benefits.

12. Employee contributions — None.

13. Optional Forms of Benefits

a. Normal Form:

Single: Life Income Option

Survivor's Benefit (spouses only, per 11 above).Conversion factor is 0.95 +/- 0.5% for age differences over five years, limited to 100%

b. Optional Forms: Life Income Option.

14. Medicare Benefit

a. Eligibility: Retiree or Surviving Spouse receiving benefits following normal, early, or disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B.

b. Benefit: $9.70 per month after age 65, or earlier eligibility for Medicare, Part B.

SCHEDULE SB ATTACHMENTS

Ecorse Guards UPGWA Pension Plan (Plan #028) – Summary of Plan Provisions

1. Effective Date of Plan — Amended and restated January 1, 1989. Latest amendment effective March 28, 2005.

2. Eligibility for Participation — All employees who are members of Local No. 114, United Plant Guard Workers of America.

3. Definitions

   a. Accrued Benefit — The Basic Pension Benefit times years of Credited Service payable monthly.

   b. Basic Benefit — Range of benefits based upon Final Average Base Pay, as follows:

Final Average Base Pay	Basic Benefit
Less than $8.63	$18.20
$8.63, but less than $9.54	$18.45
$9.54 or greater	$18.70

   c. Credited Service — All full and fractional years of service since the employee's original date of hire.

      1.) Service upon re-employment after retirement benefits commence (except disability benefits) is not counted.

      2.) Reinstatement of Credited Service available for loss of seniority after December 1, 1970.

      3.) Transfers to or from Management Plan will transfer all service. Transfers to or from other hourly plans will not transfer Credited Service.

      4.) Employee retiring under the plan also receives Credited Service for eligibility for all service with the Corporation.

      5.) Accumulation of up to 5 years of Credited Service while on approved sick leave and 11 months of Credited Service while on layoff.

   d. Surviving Spouse — One year marriage requirement imposed

4. Normal Retirement Benefit
   a. Eligibility: Attainment of age 65.
   b. Benefit: The Accrued Benefit determined at age 65.

5. Early Retirement Benefit

a. Eligibility: Attainment of any of the following

1.) Age 60 and 10 or more years of Credited Service;

2.) Age 55 but not age 60, and age plus Credited Service total 85 or more;

3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit at date of early retirement, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

c. Provided that:

1.) Pension benefit, including benefit to Surviving Spouse, will be unreduced for age after age 62 for employee retiring with 30 or more years of Credited Service;

2.) Pension benefit will be unreduced for age after age 62 for retirement at or after age 55 when age plus Credited Service total 85 or more.

6. Postponed Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement.

SCHEDULE SB ATTACHMENTS

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of termination

c. Early Commencement of Benefit: The benefit under 7.b. above, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
55	42.5	61	73.4
56	46.4	62	80.0
57	50.6	63	86.7
58	55.4	64	93.4
59	60.7	65	100.0
60	66.7		

8. Disability Benefit

a. Eligibility: An employee with 10 or more years of Credited Service who became disabled prior to January 1, 1980.

b. Benefit: The Accrued Benefit determined at date of disability, payable immediately on approval of application, but no sooner than the 6th month of disability.

9. Temporary Benefit

a. Eligibility: Early retirement under disability retirement (see 8.a. above).

b. Benefit: $11.00 times years of Credited Service up to 25 years, payable until age 62.

10. Supplemental Benefits

a. Eligibility: An employee who retires under the Early or Disability provision and who:

1.) Agrees to restrict participation in work force before age 62;

2.) Files for pension within 2 years of last day worked for the Corporation; and

3.) Falls into benefit categories in 10.b. below.

b. Benefit:

1.) Early Retirement Supplement:

i. Payable until age 62 to those retiring before age 62 with 30 or more years of Credited Service.

The amount which when added to the regular plan benefit equals the applicable "floor" (floor equals $935 prior to age 62). Floor is reduced by any reduction due to election of survivor option

2.) Interim Supplement:

i. Payable monthly until age 62 to those retiring between ages 55 and 62 with less than 30 years of Credited Service who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

ii. The amounts shown below times years of Credited Service:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$5.25	58	$8.75
56	$6.25	59	$10.10
57	$7.50	60-61	$11.60

c. Restrictions:

1.) Earnings Test: $5,500

2.) Maximum Monthly Pension Amount: Pension plus supplement cannot exceed 70% of final base pay.

3.) Reduction Applicable to Supplements: Benefits to an early retiree who is eligible for a Temporary Benefit (see Section 9 above) may be coordinated with supplements under specific circumstances.

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 60% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 60% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Benefits Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.

d. Duplication Clause: Survivor Benefit not payable concurrently with group insurance Transition or Bridge Benefits.

e. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election;

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

f. Reduction: An employee who elects the Survivor Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for Surviving Spouse. This percentage (95%) shall be adjusted 0.5% for each year that the spouse's age differs from the employee's age by more than 5 years (up to 10 years).

12. Employee Contributions — None.

13. Optional Form of Benefit

a. Life Income Option.

b. Survivor's Benefit (Surviving Spouse's only, per 11. above). Conversion factor is 0.95 +/- 0.5% for age differences over five years, limited to 100%.

14. Medicare Benefit

a. Eligibility: Retiree or Surviving spouse receiving benefits following normal, early, or disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B.

b. Benefit: $9.70 per month after age 65, or earlier eligibility for Medicare, Part B.

SCHEDULE SB ATTACHMENTS

Berwick UAW Pension Plan (Plan #029) – Summary of Plan Provisions

1.	Effective Date of Plan	As amended effective September 23, 1994. Latest amendment effective March 28, 2005
2.	Eligibility for Participation	All employees who are members of Local No. 644, U.A.W., Berwick Production and Maintenance Unit.
3.	Definitions	
	a. Accrued Benefit	The Basic Pension Benefit times years of Credited Service payable monthly.
	b. Basic Benefit	$20.25 for terminations on or after January 1, 1995.
	c. Credited Service	1.) All full and fractional years of service since November 1, 1975; plus all full and fractional years of past service from seniority date to November 1, 1975. In some cases, there is additional service with a break in seniority prior to November 1, 1975. 2.) Reinstatement of Credited Service available for loss of seniority after November 1, 1975. 3.) Accumulation of up to 5 years of Credited Service while on sick leave and 11 months of Credited Service (23 months if employee has 10 years of seniority) while on layoff.
	d. Surviving Spouse	One year marriage requirement imposed.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at age 65.
5.	Early Retirement Benefit	a. Eligibility: Attainment of any of the following 1.) Age 60 and 10 or more years of Credited Service; 2.) Age 55 but not age 60, and age plus Credited Service total 85 or more; 3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit at date of early retirement, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

c. Provided that:

1.) Pension benefit, including benefit to Surviving Spouse, will be unreduced for age after age 62 for employee retiring with 30 or more years of Credited Service;

2.) Pension benefit will be unreduced for age after age 62 for retirement at or after age 55 when age plus Credited Service total 85 or more.

6. Postponed Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement.

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of termination.

c. Early Commencement of Benefit: The benefit under 7.b. above, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
55	42.5	61	73.4
56	46.4	62	80.0
57	50.6	63	86.7
58	55.4	64	93.4
59	60.7	65	100.0
60	66.7		

8. Disability Benefit

a. Eligibility: None, effective January 1, 1980.

d. Benefit: None.

SCHEDULE SB ATTACHMENTS

9. Temporary Benefit

a. Eligibility: None.

b. Benefit: None.

10. Supplemental Benefits

a. Eligibility: An employee who retires under the Normal, Early or Disability provision and who:

1.) Agrees to restrict participation in work force before age 62;

2.) Files for pension within 5 years of last day worked for the Corporation; and

3.) Falls into benefit categories in 10.b. below.

b. Benefit:

1.) Early Retirement Supplement:

i. Payable until age 62 to those retiring before age 62 with 30 or more years of Credited Service.

ii. The amount which when added to the regular plan benefit equals the applicable "floor." The floor equals $1,250 for terminations on or after January 1, 1995, prior to age 62. Floor is reduced by any reduction due to election of survivor option.

2.) Interim Supplement:

i. Payable monthly until age 62 to those retiring between ages 55 and 62 with less than 30 years of Credited Service who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

ii. The amounts shown below times years of Credited Service for terminations on or after January 1, 1995:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$7.45	58	$12.05
56	$8.70	59	$13.85
57	$10.45	60-61	$16.10

c. Restrictions:

1.) Earnings Test: Eliminated January 1, 1995.

2.) Reduction Applicable to Supplements: Benefits to an early retiree who is eligible for a Temporary Benefit (see Section 9 above) may be coordinated with supplements under specific circumstances.

SCHEDULE SB ATTACHMENTS

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 60% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 60% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Benefits Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.

d. Duplication Clause: Survivor Benefit not payable concurrently with group insurance Transition or Bridge Benefits.

e. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election;

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

f. Reduction: An employee who elects the Survivor Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for the Surviving Spouse. This percentage (95%) shall be adjusted .5% for each year that the spouse's age differs from the employee's age by more than 5 years (up to 10 years).

12. Employee Contributions — None.

SCHEDULE SB ATTACHMENTS

13. Form of Benefit	Normal Form: For married employees, 95% (+/- 0.5% for age difference over 5 years, limited to 100%) of the retirement benefit payable to the employee during his lifetime with 60% of such reduced amount payable to the Surviving Spouse after death. For single employees, a life annuity.
14. Medicare Benefit	a. Eligibility: Retiree or Surviving spouse receiving benefits following normal, early, or disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B. b. Benefit: $41.10 per month after age 65, or earlier eligibility for Medicare, Part B.

SCHEDULE SB ATTACHMENTS

Syracuse UAW Pension Plan (Plan #034) – Summary of Plan Provisions

1.	Effective Date of Plan	Amended and restated January 1, 1989; further amended effective July 5, 2007.
2.	Eligibility for Participation	All Spicer Axle employees within the bargaining unit (Local No. 1405, U.A.W.), Syracuse, IN.
3.	Definitions	
	a. Accrued Benefit	The basic benefit times years of Credited Service payable monthly. Benefit accruals cease August 1, 2009.
	b. Basic Benefit	Hired prior to December 1, 2003 $32.50 times years of Credited Service payable monthly. Hired on or After December 1, 2003 $20.75 times years of Credited Service payable monthly
	c. Credited Service	All years and months of employment, including any period of severance of less than one year and up to 5 years of continuous sick leave. Credited service accruals cease August 1, 2009.
	d. Normal Retirement Date	The first day of the month coinciding with or next following attainment of age 65.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at Normal Retirement Date.
5.	Early Retirement Benefit	a. Eligibility: Attainment of any of the following Hired Prior to December 1, 2003 1.) Age 60 and 10 or more years of Credited Service; 2.) Age 55 but not age 60, and age plus Credited Service total 85 or more; 3.) 30 or more years of Credited Service; 4.) Age 55 and 10 or more years of Credited Service, if under "mutually satisfactory conditions." Hired Prior to December 1, 2003 1.) Age 60 and 10 or more years of Credited Service; 2.) Age 55 but not age 60, and age plus Credited Service total 85 or more; 3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of early retirement, multiplied by the following:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

Provided that:

1.) The pension benefit will be unreduced for age after age 62 for employees retiring with 30 or more years of Credited Service; and

2.) The pension benefit will be unreduced for age after age 62 for retirement at or after age 55 when age plus Credited Service total 85 or more.

6. Early Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement.

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of termination.

c. Early Commencement of Benefit: Eligible after completion of 10 or more years of Credited Service. After meeting the eligibility requirements for early retirement, the benefit in 8.b. is payable upon request, multiplied by the following:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
55	42.5	61	73.4
56	46.4	62	80.0
57	50.6	63	86.7
58	55.4	64	93.4
59	60.7	65	100.0
60	66.7		

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8. Disability Benefit

Employee with 10 or more years of Credited Service who becomes disabled prior to January 1, 1983.

9. Temporary Benefit

Hired Prior to December 1, 2003

$28.00 times years of Credited Service up to 25 years, payable until age 62 or eligible for social security benefit.

Hired on or After December 1, 2003

$16.00 times years of Credited Service up to 25 years, payable until age 62 or eligible for social security benefit.

10. Supplemental Benefits

a. Eligibility: Early or Disabled retiree who:

1.) Agrees to restrict participation in work force before age 62;

2.) Files for pension within 5 years of last day worked for the Corporation; and

3.) Falls into benefit categories in 10.b. below.

b. Benefit:

1.) Early Retirement Supplement:

Hired Prior to December 1, 2003

Payable until age 62 to those retiring before age 62 with 30 or more years of Credited Service.

iii. The amount which when added to the regular plan benefit equals the applicable "floor". The floor equals $2,100 for terminations on or after January 1, 2001, prior to age 62. The floor is reduced by any reduction due to election of survivor option.

2.) Interim Supplement:

Hired Prior to December 1, 2003

Payable monthly until age 62 to those retiring between ages 55 and 62 with less than 30 years of Credited Service who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

iv. The amounts shown below times years of Credited Service for terminations on or after January 1, 1999:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$14.83	58	$24.09
56	$17.45	59	$27.48
57	$20.57	60-61	$31.75

v. Hired On or After December 1, 2003

Payable monthly until age 62 to those retiring between ages 55 and 62 who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

The amounts shown below times years of Credited Service for terminations on or after November 1, 2003:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$5.80	58	$9.70
56	$6.90	59	$11.05
57	$8.30	60-61	$12.80

c. Restrictions:

1.) Earnings Test: Eliminated January 1, 1995.

2.) Maximum Monthly Pension Amount: None.

3.) Reductions: An Employee receiving early retirement benefits who becomes eligible for a Primary Insurance Benefit prior to attaining age 62 and one month shall have his Supplement reduced by the amount of the Temporary Benefit he would have been entitled to receive at his retirement had he been eligible therefore or by the amount of Temporary Benefit actually being paid to him immediately prior to his becoming eligible for a Primary Insurance Benefit.

Survivor Benefit election does not affect the amount of the Supplement, nor does an increase in the basic Pension Benefit rate.

Monthly earnings prior to any reduction for a Survivor Benefits election may not exceed 70% of his Final Base Pay. Either condition of excessive earnings will necessitate a reduction of the monthly Supplement.

4.) Commencement and Duration: Payable first day of the month following early retirement through the month in which employee attains age 62 and one month.

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 60% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 60% of benefit for which the retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Reduction: An employee who elects the Survivor Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for the Surviving Spouse. This percentage (95%) shall be adjusted .5% for each year that the spouse's age differs from the employee's age by more than 5 years.

d. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election;

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

	e. Benefits Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.
12. Employee Contributions	None.
13. Form of Benefit	a. Normal Form: Single: Life Income Option Married: Survivors' benefit (spouses only per 11 above) conversion factor is 95% +/- 0.5% for age difference over 5 years, limited to 100%. b. Optional Form: Life Income Option.
14. Pop-Up Provision	If retired on or after January 1, 1980, and spouse predeceases employee or is divorced from employee, reduction for spouse's benefit is eliminated thereafter.
15. Medicare Benefit	a. Eligibility: Retiree or Surviving Spouse receiving benefits following normal, early or disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B. b. Benefit: $52.10 per month effective January 1, 1998; $56.10 per month effective January 1, 1999; $60.10 per month effective January 1, 2000 per month after age 65, or earlier if eligible for Medicare, Part B In no event shall this benefit exceed the Medicare, Part B premium in a given year.

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Hohenwald Hourly Plan (Plan #048) – Summary of Plan Provisions

1.	Effective Date of Plan	Amended and restated effective February 1, 1999. Latest amendment effective March 28, 2005.
2.	Eligibility for Participation	All hourly paid employees who are employed at the Boston Weatherhead Division, Hohenwald Plant.
3.	Definitions	
	a. Accrued Benefit	The Basic Benefit times years of Continuous Credited Service payable monthly.
	b. Basic Benefit	$13.00 for terminations from September 14, 1993 to January 31, 1996. $14.00 for terminations from February 1, 1996 to January 31, 1997. $15.00 for terminations from February 1, 1997 to January 31, 1999. $17.00 for terminations on or after February 1, 1999.
	c. Credited Service	In general, the amount of accumulated seniority.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at Normal Retirement Date.
5.	Early Retirement Benefit	a. Eligibility: The attainment of at least age 55 and completion of 20 or more years of Continuous Credited Service with the Corporation or its predecessor. b. .Benefit: The Accrued Benefit determined at date of early retirement, reduced for early commencement by .4% for each month by which payment date precedes age 65, or unreduced and payable at age 65.
6.	Postponed Retirement Benefit	a. Eligibility: At the request of the employee. b. .Benefit: The Accrued Benefit determined at date of postponed retirement.
7.	Vested Benefit	a. Eligibility: Completion of 5 or more years of Continuous Credited Service with the Corporation or its predecessor. b. Benefit Payable at Normal Retirement Date: Accrued Benefit determined at date of termination. c. Early Commencement of Benefit: Eligible if 20 years of Continuous Credited Service completed at termination. The Accrued Benefit at termination, actuarially reduced and payable at any time after age 55.

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8. Disability Benefit:

   a. Eligibility: All employees who become disabled after attaining 10 or more years of Credited Service.

   b. Benefit: The Accrued Benefit determined at date of disability, payable immediately on approval of application but no sooner than the 7th month of disability.

      1.) The Accrued Benefit at date of disability reduced by Worker's Compensation and by 1/2 of Social Security payable on account of disability;

      2.) $100 monthly minimum;

      3.) If eligible for early retirement at date of disability, the disability benefit should not be less than the immediate early retirement benefit.

9. Temporary Benefit — None.

10. Supplemental Benefits — None.

11. Survivor's Benefit

   a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit.

   b. Amount of Benefit Payable to Surviving Spouse:

      1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

      Monthly Survivor Benefit shall be equal to 50% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

      2.) Retirement Employees:

      Monthly Survivor Benefit shall be equal to 50% of benefit for which retiree was eligible if the retiree did not decline the Survivor's Benefit. Benefit payment begins on the first day of the month following the date of death.

      3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

      Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

4.) Reduction: Pension Benefit of retiree is reduced actuarially for Survivor Benefit Option.

12. Employee Contributions	None.
13. Form of Benefit	Normal Form: Single: Life Annuity. Married: 50% Joint and Survivor Annuity. Conversion factor is based on UP84 Unisex + 1, 7%. Optional Form: 100% Joint and Survivor Annuity. Conversion factor is based on UP84 Unisex + 1, 7%.
14. Medicare Benefit	None.

SCHEDULE SB ATTACHMENTS

Boston Everflex Hourly Pension Plan (Plan #078) – Summary of Plan Provisions

1. Effective Date of Plan — Amended and restated effective January 1, 1989. Latest amendment effective March 28, 2005

2. Eligibility for Participation — All hourly employees of Everflex Products represented by the New England Joint Board, Retail, Wholesale and Department Store Union, AFL-CIO.

3. Definitions

   a. Accrued Benefit — The Basic Benefit times years of Benefit Service payable monthly.

   b. Basic Benefit — $11.00 for terminations on or after February 6, 1995.

   c. Benefit Service — Employees with less than 10 years of Vesting Service prior to January 1, 1986 will accrue all Service in the new Plan.

7. Employees with more than 10 years Vesting Service prior to January 1, 1986 will earn Benefit Service under this plan beginning January 1, 1986. Participants will accrue a $7.45 monthly benefit for each year of Benefit Service earned prior to January 1, 1986 under the Prior Plan.

8. Commencing January 1, 1986, participants earn Benefit Service each Plan Year based on their hours of service during the Plan Year according to the following table:

Hours	Months of Credited Service
999 or less	0
1,000-1,091	7
1,092-1,247	8
1,248-1,403	10
1,404-1,559	11
1,560 or more	12

9. Benefit Service earned during period of re-employment following termination or retirement shall be reflected in a redetermined Accrued Benefit. Future benefit, however, is offset by actuarial equivalent of benefits previously paid.

10. Employee retiring under the Plan also receives Benefit Service for eligibility for all service with the Corporation.

11. Maximum Benefit Service of 30 years for retirement; 25 years for deferred vested.

12. Accumulation of up to 6 months of Benefit Service while on layoff or other approved leave of absence.

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	d. Vesting Service	Prior to January 1, 1976: Aggregate period of covered employment. 13. On or after January 1, 1976: Each Plan Year credited with 1,000 or more Hours of Service.
	e. Surviving Spouse	One year marriage requirement imposed.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at Normal Retirement Date.
5.	Early Retirement Benefit	a. Eligibility: Attainment of age 55 and 10 or more years of Vesting Service. b. Benefit: The Accrued Benefit determined at early retirement, reduced by 0.4% for each month before normal retirement.
6.	Postponed Retirement Benefit	a. Eligibility: At the request of the employee. b. Benefit: The Accrued Benefit determined at date of postponed retirement.
7.	Vested Benefit	a. Eligibility: Completion of 5 or more years of Vesting Service. For this section, Vesting Service includes all service with the Corporation. b. Benefit Payable at Normal Retirement Date: The Accrued Benefit determined at date of termination based on Benefit Service not to exceed 25 years. c. Early Commencement of Benefit: Eligible after completion of 5 or more years of Vesting Service. The Accrued Benefit payable at Normal Retirement Date, actuarially reduced for early commencement.
8.	Disability Benefit:	a. Eligibility: All employees who become disabled after attaining both age 50 and 10 or more years of Vesting Service. b. Benefit: The Accrued Benefit determined at date of disability, payable no sooner than the 7th month of disability, based on Benefit Service to date of disability not to exceed 25 years
9.	Temporary Benefit	None.
10.	Supplemental Benefits	None.

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11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 50% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retirement Employees:

Monthly Survivor Benefit shall be equal to the percentage of benefit that the retiree has elected, if a Joint and Survivor Option was chosen. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date of date or death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Reduction: Pension benefit of retiree is reduced actuarially for Survivor Benefit Option.

d. Revocation of Election: Election of Survivor Benefit shall be voided if either employee or Surviving Spouse dies before effective date of election.

12. Employee Contributions

None.

13. Form of Benefit

a. Normal Form:

Single: Life Annuity

Married: 50% Joint and Survivor Option. Conversion factor is based on UP84 Unisex + 1, 7%.

b. Optional Forms:

Life Annuity, 66-2/3% or 100% Joint and Survivor Option, 5 or 10 year Certain and Life Annuity. Conversion factors are based on UP84 Unisex + 1, 7%.

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14.	Medicare Benefit	None.

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Rochester Plant Hourly Employees Pension Agreement (Plan #115) – Summary of Plan Provisions

1. Effective Date of Plan — Established February 7, 1997. Last amendment effective March 28, 2005.

2. Eligibility for Participation — All employees within the bargaining unit (International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (U.A.W.), Local 221).

3. Definitions

   a. Accrued Benefit — The Basic Benefit times years of Credited Service since February 7, 1997

   b. Basic Benefit — $22.00 for terminations after February 7, 1997.

   c. Benefit Service — Prior to February 7, 1997: As earned under the SPX Rochester Plan.

   On or After February 7, 1997: Any calendar year in which the employee has 1,800 or more hours shall be counted as one year of Credited Service. If employee has less than 1,800 hours, a proportionate credit will be given according to the following schedule:

Credited Hours	Credited Service
0	None
1-180	1/10 of a year
180.1-360	2/10 of a year
360.1-540	3/10 of a year
540.1-720	4/10 of a year
720.1-900	5/10 of a year
900.1-1,080	6/10 of a year
1,080.1-1,260	7/10 of a year
1,260.1-01,440	8/10 of a year
1,440.1-1,620	9/10 of a year
1,620.1 or more	One year

   d. Normal Retirement Date — The first day of the month following or coinciding with attainment of age 65 and fifth anniversary.

4. Normal Form of Payment

   a. Single Employees and Employees Married Less than One Year: Straight Life Annuity.

   b. All Others: 95% of the retirement income payable to the employee during his lifetime (adjusted if the spouse's age differs more than 5 years from the employee's) with 55% of such reduced amount payable to his Surviving Spouse after his death.

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5. Normal Retirement Benefit

a. Eligibility: Attainment of Normal Retirement Date.

b. Benefit: The Accrued Benefit determined at Normal Retirement Date.

6. Early Retirement Benefit

a. Eligibility:

1.) Attainment of age 57 and 10 or more years of Credited Service.

2.) Attainment of age 55 and age plus Credited Service equals 85 or more;

3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of early retirement, multiplied by the following:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

Provided that:

Pension benefit will be unreduced for age after age 62 for employee retiring with 30 or more years of Credited Service.

c. Special Early Retirement: If a plant closes and an employee is eligible for early retirement, he will retire with an unreduced Accrued Benefit. The employee will also receive a temporary benefit of $300 per month until he attains age 65.

7. Supplemental Benefits

a. Eligibility: An employee who retires under the Early or Disability provision and who:

1.) Agrees to restrict participation in the work force before age 62;

2.) Files for a pension within 2 years of the last day worked for the Corporation; and

3.) Falls into benefit categories in 7.b. below:

b. Benefit:

1.) Early Retirement Supplement:

Payable until age 62 to those retiring before age 62 with 30 or more years of Credited Service;

vi. The amount which when added to the regular plan benefit equals the applicable "floor." The floor equals $1,000 for terminations on or after August 17, 1996, prior to age 62. The floor is reduced by any reduction due to election of survivor option.

2.) Interim Supplement:

Payable until age 62 to those retiring with the sum of age and Credited Service totaling 85 or more;

The benefit is $9.00 times years of Credited Service reduced for early retirement.

c. Restrictions:

1.) Earnings Test: $10,000.

2.) Maximum Monthly Pension Amount: Pension plus supplement cannot exceed 70% of final base pay.

3.) Reductions Applicable to Supplements: This Supplement is not payable to retirees eligible for either a temporary benefit or Primary Insurance Benefit.

8. Postponed Retirement Benefits

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at the date of postponed retirement.

9. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit Payable at Normal Retirement Date: The Accrued Benefit determined at date of termination, without scheduled increases.

c. Early Commencement of Benefit: The Accrued Benefit determined at date of early retirement, multiplied by the following:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

10. Disability Benefit:

a. Eligibility: An employee who becomes disabled after attaining 10 or more years of Credited Service.

b. Benefit: Accrued benefit determined at date of disability plus a temporary benefit of $300 per month, payable until employee becomes eligible for a Social Security benefit.

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 55% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 55% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Benefit Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.

d. Duplication Clause: Survivor Benefit not payable concurrently with group insurance Transition or Bridge Benefits.

e. Reduction: An employee who elects the Survivor's Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for the Surviving Spouse. This percentage (95%) shall be adjusted 0.5% for each year that the spouse's age differs from the employee's age by more than 5 years.

12. Employee Contributions — None.

13. Optional Forms of Benefit — Straight Life Annuity.

Survivor's Benefit (as described above). Conversion factor is 0.95 +/- 0.5% for age differences over five years, limited to 100%

14. Special Age Benefit

a. Eligibility: Retired participant and his/her spouse receiving benefits following normal, early, or disability (but not deferred vested) retirement.

b. Benefit:

$13.95 per month after age 65, or earlier eligibility if receiving Social Security disability benefits for at least 24 months.

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Pension Plan for BWD Automotive Corporation Hourly Paid Employees Located at Ottawa, Illinois (Plan #126) – Summary of Plan Provisions

1.	Effective Date of Plan	December 1, 1970. Latest amendment effective March 28, 2005.
2.	Plan Year	The calendar year.
3.	Employees Covered	Hourly rated employees employed by the BWD Automotive Corporation located at Ottawa, Illinois who are in the bargaining unit represented by District Lodge No. 1880 of the International Association of Machinists and Aerospace Workers
4.	Participation Requirements	Effective January 1, 1985 - age 21 and one year of service during which the employee completes 1,000 Hours of Service.
5.	Service	a. Credited: Effective January 1, 1976, one month for each 150 Hours of Service during a plan year, up to a maximum of 12 months for 1,800 or more hours. Prior to December 1, 1981, credited service was subject to a maximum of 25 years. After November 30, 1981, credited service is subject to a maximum of 30 years. b. Vesting: Prior to January 1, 1976, a year for each year an Employee was entitled to Credited Service. For plan years beginning after December 31, 1975, one year for each plan year during which the participant has 1,000 or more hours of employment.
6.	Normal Retirement	a. Eligibility: Attainment of age 65. b. Benefit: The date the participant attains age 65. c. Annual Pension Benefit: The product of the participant's credited service and the benefit rate in effect on the date of termination.

Date of Termination	Monthly Benefit Rate	Maximum Credited Serviced
Before 12/1/81	$ 5.25	25 years
12/1/81 - 11/30/82	6.25	30 years
12/1/82 - 11/30/83	6.75	30 years
12/1/83 - 11/30/84	7.25	30 years
12/1/84 - 11/30/85	7.75	30 years
12/1/85 - 11/30/86	8.25	30 years
12/1/86 - 11/30/90	8.75	30 years
12/1/90 - 11/30/91	9.75	30 years
12/1/91 - 11/30/92	10.75	30 years
12/1/92 - 11/30/93	11.75	30 years
12/1/93 - 11/30/94	12.25	30 years
12/1/94 - 11/30/95	12.75	30 years
12/1/95 - 11/30/96	13.25	30 years
12/1/96 - 11/30/97	14.00	30 years
12/1/97 - 11/30/98	14.50	30 years
12/1/98 and after	15.00	30 years

7. Early Retirement

   a. Eligibility: Age 55 and 10 years of vested service.

   b. Amount of Pension: The normal retirement benefit based on the participant's credited service, the monthly benefit rate and maximum credited service as of the participant's early retirement date; reduced by 0.5% for each complete month by which the participant's age is less than 65.

8. Late Retirement

   a. Eligibility: Attainment of age 65 or later.

   b. Amount of Pension: Benefit based on service to late retirement date and monthly benefit rate in effect at that date.

9. Disability Benefit

   a. Eligibility: Total and permanent disability prior to age 65 but after completion of 10 years of credited service.

   b. Benefit: The annual pension benefit is the lesser of 1) and 2):

      1.) An unreduced amount calculated as if the participant were age 65 and retired on the day he became disabled; or

      2.) 110% of the early retirement pension he would be eligible to receive at the greater of age 55 or his actual age at retirement, based on his credited service and the monthly benefit rate and maximum years of service as of his date of disability.

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10. Termination Benefit

a. Eligibility: 5 years of vested service.

b. Amount of Benefit: The annual pension benefit calculated as if the participant were age 65 at the date his employment terminates and payable from age 65. However, if the participant had 10 years of vested service at termination, payments may start at 55 reduced as for early retirement.

11. Death Benefits

a. Eligibility: 5 years of vested service payable on the later of:

1.) the first day of the month following the participant's death.

2.) the earlier of the first day of the month following the 55th birthday of the spouse or the participant.

b. Amount of Pension: The surviving spouse benefit shall be calculated as if the participant had elected the Joint & Survivor annuity with 50% of such reduced amount payable to his spouse.

c. Reduction: 93% reduction increased (or decreased) by 4% for each year spouse's age is greater than (or less than) the age of the participant.

12. Normal Form of Payment

a. Single: Five year certain and life annuity.

b. Married: Qualified 50% Joint and Survivor Annuity. The conversion factor is 93.0% CAF +/- 0.4% Per Year Age Difference.

13. Optional Forms of Payment

Any optional form of payment will be the actuarial equivalent of a five-year certain and life annuity.

Social Security Option

Sample conversion factors:

Age	Conversion Factor
55	0.544
56	0.590
57	0.642
58	0.699
59	0.763
60	0.833
61	0.912

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10 year Certain and Life Annuity

Sample conversion factors:

Age	Conversion Factor
55	0.98
60	0.97
65	0.95
70	0.91

Lump Sum of 10% of the benefit provided the lump sum payment amount falls between $500 and $3,500 with the remaining 90% of the benefit paid in the form elected by the participant.

Form	Conversion Factor
75% J&S	0.89 +/- 0.4% per year age difference, limited to 1.0

All other actuarial equivalent conversions are based on 417(e) applicable mortality and prior November applicable interest rates.

SCHEDULE SB ATTACHMENTS

Pension Plan for Brake Systems, Inc. Hourly-Paid Employees at Dallas, Texas (Plan #127) – Summary of Plan Provisions

1.	Effective Date	March 18, 1985. Latest amendment effective March 28, 2005.
2.	Plan Year	The calendar year.
3.	Employees Covered	Regular, full-time hourly employees located at the Dallas, Texas facility of Brake Systems, Inc. who are represented by the General Drivers, Warehousemen and Helpers Local Union No. 745.
4.	Participation Requirements	Age 21 and one year of service.
5.	Service	a. Vesting: One year for each plan year during which the participant completes 1,000 hours of service. Vesting service includes service prior to March 18, 1985. b. Credited: One year service for each plan year during which the participant completes 1,000 hours of service. Credited service shall be counted in years and completed months. Credited service does not include service prior to March 18, 1985
6.	Normal Retirement	a. Eligibility: Age 65 or if the participant was hired prior to April 1, 1973, retires after age 60 with 30 years of credited service, the participant is eligible for immediate commencement of benefits without reduction. b. Normal Retirement Date: The first day of the month coinciding with or next following attainment of age 65. c. Amount of Pension: The accrued benefit is a monthly amount equal to the number of years of credited service at termination of employment multiplied by the benefit multiple from the table below:

For Members Whose Last Day of Service Is:	Monthly Benefit Multiple
03/18/85 - 01/04/91	$11.00
01/05/91 - 01/04/93	$12.00
01/05/93 - 12/31/94	$13.00
01/01/95 – 02/05/99	$13.50
02/06/99 – 02/05/01*	$14.00
02/06/01 and after*	$14.50

* Future service only

SCHEDULE SB ATTACHMENTS

7.	Early Retirement	a. Eligibility: Age 55 and 15 years of vesting service b. Amount of Pension: The normal retirement benefit based on the participant's credited service and monthly benefit multiple as of the participant's early retirement date; reduced by 5/12 of 1% for each month that the benefit commences before the participant's normal retirement date.
8.	Late Retirement	a. Eligibility: Attainment of age 65 or later. b. Amount of Pension: Benefit based on credited service to late retirement date and monthly benefit multiple in effect at that date.
9.	Disability Benefit	a. Eligibility: Total and permanent disability after attainment of age 45 and completion of 15 years of vesting service. b. Benefit: Benefit based on service to date of disability and benefit multiple in effect, but not less than $150.00 per month.
10.	Termination Benefit	a. Eligibility: Completion of 5 years of vesting service. b. Amount of Benefit: A deferred monthly benefit, beginning at age 65, calculated the same as for normal retirement. If the participant had completed 15 years of service prior to his termination, the participant may elect to receive an actuarially reduced pension beginning on the first day of any month following his attainment of age 55 and prior to his Normal Retirement Date.
11.	Death Benefits	a. Eligibility: Completion of 5 years of vesting service. b. Amount of Benefit: The amount of the spouse's benefit will be 50% of the pension which the participant would have received under the normal form of pension if he had retired at age 55, or death if later. The spouse's benefit is payable on the later of the first of the month following the date the participant would have reached age 55, or his death.
12.	Normal Form of Pension	a. Single Participant: Single life annuity. b. Married Participant: Qualified 50% Joint and Survivor annuity, which is the actuarial equivalent of a single life annuity.
13.	Optional Forms of Payment	Any optional form of payment will be the actuarial equivalent of a life annuity. Actuarial equivalence is based on 1971 GAM with margins removed and projected to 1978 with scale E, 8.5% interest. Joint and Survivor annuity (50%, 75%, 100%) 10 year Certain and Life

SCHEDULE SB ATTACHMENTS

Pension Plan for Automotive Aftermarket Group Bargaining Employees located at Dover, OH (Plan #130) – Summary of Plan Provisions

1.	Effective Date	January 1, 1996. Latest amendment effective March 28, 2005.
2.	Plan Year	The calendar year.
3.	Employees Covered	Individual who is in the employment of the Dover division of Echlin, Inc. on or after December 29, 1995, who is a union employee represented by Local No. 92 of the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America.
4.	Participation Requirements	Each employee is eligible to become a participant on the date of (a) attainment of age 21, and (b) completion of one year of continuous service.
5.	Vesting Service	Period of Continuous Service commencing on the first day of the month in which occurs the employee's Employment Commencement Date and ending on the first day of the month coinciding with (next following, if none coincides with) his severance from service date. Continuous Service includes continuous service under the prior plan. Benefit Service is Vesting Service while the individual is in covered employment with Local No. 92 of the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America
6.	Accrued Benefit	The Accrued Benefit is a monthly amount equal to the number of years (and partial years) of Benefit Service at termination of employment, multiplied by the benefit multiple from the table below reduced for the accrued monthly pension attributable under the Prior Plan for periods of service prior to December 29, 1995.

For Members Whose Last Day of Service is After	Monthly Benefit Multiple
January 1, 1996 - November 30, 1996	$11.50
December 1, 1996 - November 30, 1997	12.50
December 1, 1997 - November 30, 1998	13.50
December 1, 1998 - November 30, 1999	14.00
December 1, 1999 - November 30, 2000	14.50
On or after December 1, 2000	15.00

7.	Normal Retirement Benefit	a. Eligibility: Retirement at age 65. b. Normal Retirement Date: Retirement at age 65. c. Amount of Pension: Accrued benefit at normal retirement date.
8.	Early Retirement	a. Eligibility: Age 60 and 10 years of vesting service

		b. Amount of Pension: Accrued benefit at early retirement reduced by 5/9th's of 1% for each month that the benefit commences before the employee's normal retirement date.
9.	Total and Permanent Disability Benefit	a. Eligibility: Total and permanent disability prior to age 65, but after completion of 10 years of vesting service. Participant must become entitled to receive disability benefits under the Federal Social Security Act.
		b. Amount of Benefit: Accrued benefit at date of disability unreduced for early commencement.
10.	Deferred Vested Retirement Benefit	a. Eligibility: 5 years of vesting service or the participant's 65th birthday.
		b. Amount of Benefit: Accrued benefit at termination payable at age 65, or reduced for early retirement if payments commence prior to age 65, and the employee has over 10 years of vesting service at date of termination.
11.	Pre-Retirement Spouse's Benefit	a. Eligibility: Death of the participant after 5 years of vesting service.
		b. Amount of Benefit: The benefit payable to the spouse of the covered employee is the amount that would have been payable to the spouse had the covered employee chosen the qualified joint and survivor annuity payable on the later of the first of the month following the date of death of the covered employee, or the date on which the employee would have been eligible for early retirement.
12.	Normal Form of Pension	a. Spouse's Benefit: Payable as a single life annuity.
		b. Retirement Benefit: Actuarially reduced 50% joint and survivor annuity if the participant is married at the date payments commence. If the participant is unmarried the normal form of payment is a life annuity.
13.	Optional Forms of Payment	Reduced benefits paid under optional forms are actuarially equivalent to benefits paid as a life annuity. Conversion is based on UP84 Unisex set backward 3 years for the spouse, 8%.

SCHEDULE SB ATTACHMENTS

Pension Plan for AIMCO Products Union Hourly Employees Located at Amherst, NY (Plan #131) – Summary of Plan Provisions

1.	Effective Date	January 1, 1976 (most recently amended effective as of March 28, 2005).
2.	Eligibility for Coverage	Hourly paid employees represented by Lodge No. 1053 of the International Association of Machinists and Aerospace Workers, AFL-CIO.
3.	Participation Requirements	First day of month following attainment of age 21 and completion of one year of continuous service
4.	Normal Retirement Date	The end of the month in which the member reaches age 65.
5.	Continuous Service	Total period of (uninterrupted) employment commencing on the member's employment date.
6.	Credit Service	One year of service is credited for each calendar year in which the member is paid for 1,680 hours. If member works less than 1,680 hours, he/she will be granted 1/10 of a year of credited service for each 168 hours paid for during a year
7.	Accrued Benefit	Normal Retirement Benefit calculated using member's Credited Service in each benefit periods and the applicable benefit rate at the date of determination.
8.	Normal Retirement Benefit	a. Eligibility: Must have attained age 65. b. Benefit: The benefit is a monthly amount equal to the applicable benefit rate (shown below) multiplied by the years of Credited Service. Total years of credited service shall be those years immediately preceding date of retirement and shall not exceed 35 years.

For the Period of Credited Service Earned Between	Benefit Rate
January 1, 1972 to December 31, 1981	$10.00
January 1, 1982 to December 31, 1991	15.00
January 1, 1992 and thereafter	20.00

c. Payment: Benefit payable monthly for life commencing on member's retirement date

SCHEDULE SB ATTACHMENTS

9.	Early Retirement Benefit	a. Eligibility: Must have attained age 55 with five years of Continuous Service. b. Amount of Benefit: Accrued benefit deferred to age 65, or immediate benefit equal to accrued benefit, reduced by 1/15th for each of first 5 years and 1/30th for each of the next 5 years by which commencement precedes normal retirement date
10.	Deferred Retirement Benefit	a. Eligibility: Retirement after age 65. b. Benefit: Calculated and payable in the same manner as the Normal Retirement Benefit but based upon member's Credited Service and the applicable benefit rate at actual retirement date.
11.	Disability Benefit	a. Eligibility: Totally and permanently disabled after age 50 and 15 years of Continuous Service. b. Benefit: Accrued benefit as of date of disability payable immediately. Minimum monthly benefit prior to Normal Retirement date is $50. Benefits is reduced by any company provided Public Disability Benefit received by the participant.
12.	Deferred Vested Benefit	a. Eligibility: Termination other than by retirement, death or disability. Member must have completed 5 years of Continuous Service. b. Benefit: Accrued benefit deferred to age 65, or reduced benefit after age 55. Reduction same as for early retirement.
13.	Death Benefits	Pre-Retirement a. Eligibility: Death after becoming eligible for a vested benefit. Benefit commences no earlier than earliest retirement date that could have been elected by deceased participant. b. Benefit: Accrued benefit at time of death, adjusted as if participant had retired on date payments to spouse commence under 50% joint and survivorship option, and then died. For a terminated vested participant there is a charge for each year coverage is in effect after termination date. Coverage for which a charge is made may be waived with consent of the spouse. Post-Retirement Based on form of benefit chosen at retirement.

SCHEDULE SB ATTACHMENTS

14. Optional Forms of Payment	The following optional benefit forms are available: • Straight Life Annuity (Normal form for single employees) • Joint and Survivor Annuity (Normal form for married employees)

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	3	1	0	0	0	0	0	0	0	0	4
40-44	10	2	1	0	0	0	0	0	0	0	13
45-49	7	5	4	8	0	0	0	0	0	0	24
50-54	7	7	17	35	12	0	0	0	0	0	78
55-59	11	7	8	39	3	0	0	0	0	0	68
60-64	10	3	9	15	7	2	0	0	0	0	46
65-69	2	2	4	14	0	0	1	0	0	0	23
70 & over	4	0	1	1	1	0	1	2	0	0	10
Total	54	27	44	112	23	2	2	2	0	0	266

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

Plan Name: Dana Combined Hourly Employees' Pension Plan
EIN / PN: 26-1318190/003
Plan Sponsor: Dana Limited
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	248,627	146,341	14,416,222	14,811,190
2026	549,481	330,604	13,911,040	14,791,125
2027	628,546	407,676	13,390,834	14,427,056
2028	677,977	480,342	12,852,202	14,010,521
2029	733,234	542,977	12,294,458	13,570,669
2030	775,627	598,421	11,720,447	13,094,495
2031	806,749	652,688	11,130,730	12,590,167
2032	818,644	711,148	10,525,687	12,055,479
2033	799,800	795,925	9,906,682	11,502,407
2034	792,972	874,221	9,277,820	10,945,013
2035	806,718	941,726	8,643,355	10,391,799
2036	823,590	999,615	8,006,547	9,829,752
2037	837,586	1,030,909	7,371,599	9,240,094
2038	846,963	1,074,137	6,743,782	8,664,882
2039	852,349	1,106,870	6,127,841	8,087,060
2040	858,683	1,118,194	5,528,526	7,505,403
2041	858,664	1,125,933	4,951,047	6,935,644
2042	848,862	1,120,771	4,399,823	6,369,456
2043	835,173	1,099,675	3,879,035	5,813,883
2044	820,123	1,065,965	3,391,499	5,277,587
2045	803,473	1,025,872	2,939,295	4,768,640
2046	785,186	984,119	2,524,518	4,293,823
2047	763,911	940,651	2,148,209	3,852,771
2048	740,972	895,411	1,810,683	3,447,066
2049	716,837	848,926	1,511,529	3,077,292
2050	690,881	801,331	1,249,631	2,741,843
2051	663,042	752,677	1,023,229	2,438,948
2052	634,065	703,364	829,994	2,167,423
2053	603,760	653,671	667,144	1,924,575
2054	571,772	603,869	531,616	1,707,257
2055	538,626	554,381	420,227	1,513,234
2056	504,515	505,566	329,790	1,339,871
2057	469,657	457,783	257,237	1,184,677
2058	434,283	411,373	199,694	1,045,350
2059	398,662	366,654	154,537	919,853
2060	363,094	323,939	119,436	806,469
2061	327,889	283,519	92,378	703,786
2062	293,377	245,654	71,666	610,697
2063	259,902	210,568	55,895	526,365
2064	227,808	178,433	43,920	450,161
2065	197,425	149,376	34,824	381,625
2066	169,046	123,454	27,891	320,391
2067	142,927	100,650	22,568	266,145
2068	119,262	80,892	18,437	218,591
2069	98,167	64,053	15,186	177,406
2070	79,684	49,948	12,585	142,217
2071	63,775	38,346	10,471	112,592
2072	50,333	28,977	8,726	88,036
2073	39,177	21,553	7,264	67,994
2074	30,084	15,781	6,025	51,890

Plan Name: Dana Combined Hourly Employees' Pension Plan
EIN / PN: 26-1318190/003
Plan Sponsor: Dana Limited
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

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

Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
Shortfall	01/01/2025	2,625,486	15.00000	2,625,486	241,988
Total		2,625,486		2,625,486	241,988

Plan Name: Dana Combined Hourly Employees' Pension Plan
EIN / PN: 26-1318190/003
Plan Sponsor: Dana Limited
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

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

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

Plan Name:	Dana Combined Hourly Employees' Pension Plan
EIN / PN:	26-1318190/003
Plan Sponsor:	Dana Limited
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	248,627	146,341	14,416,222	14,811,190
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2044	820,123	1,065,965	3,391,499	5,277,587
2045	803,473	1,025,872	2,939,295	4,768,640
2046	785,186	984,119	2,524,518	4,293,823
2047	763,911	940,651	2,148,209	3,852,771
2048	740,972	895,411	1,810,683	3,447,066
2049	716,837	848,926	1,511,529	3,077,292
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2054	571,772	603,869	531,616	1,707,257
2055	538,626	554,381	420,227	1,513,234
2056	504,515	505,566	329,790	1,339,871
2057	469,657	457,783	257,237	1,184,677
2058	434,283	411,373	199,694	1,045,350
2059	398,662	366,654	154,537	919,853
2060	363,094	323,939	119,436	806,469
2061	327,889	283,519	92,378	703,786
2062	293,377	245,654	71,666	610,697
2063	259,902	210,568	55,895	526,365
2064	227,808	178,433	43,920	450,161
2065	197,425	149,376	34,824	381,625
2066	169,046	123,454	27,891	320,391
2067	142,927	100,650	22,568	266,145
2068	119,262	80,892	18,437	218,591
2069	98,167	64,053	15,186	177,406
2070	79,684	49,948	12,585	142,217
2071	63,775	38,346	10,471	112,592
2072	50,333	28,977	8,726	88,036
2073	39,177	21,553	7,264	67,994
2074	30,084	15,781	6,025	51,890

Plan Name: Dana Combined Hourly Employees' Pension Plan
EIN / PN: 26-1318190/003
Plan Sponsor: Dana Limited
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Dana Combined Hourly Employees' Pension Plan (Plan #003) – Summary of Plan Provisions

1.	Effective Date of Plan	December 3, 1979, as amended. Latest amendment effective July 5, 2007.
2.	Eligibility for Participation	All employees who are within the collective bargaining units designated by the Pension Agreement.
3.	Definitions	
	a. Accrued Benefit	The basic benefit times years of Credited Service payable monthly. Benefit accruals cease January 31, 2008. Those with more than 20 years of service as of January 31, 2008 continue to accrue eligibility service.
	b. Basic Benefit	Hired Prior to November 1, 2003 $32.50 times years of Credited Service payable monthly. Hired on or After November 1, 2003 $20.75 times years of Credited Service payable monthly.
	c. Credited Service	1. All full and fractional years of service since the employee's original date of hire. Credited Service accruals ceased January 31, 2008. 2. Service upon re-employment after retirement benefits commence (except disability benefits) is counted. 3. Reinstatement of Credited Service available for loss of seniority after December 1, 1970. 4. Transfers to or from Management Plan within the same facility will transfer all service. Transfers to or from other hourly plans will not transfer Credited Service. 5. Employee retiring under the plan also receives Credited Service for eligibility for all Service with the Corporation. 6. Accumulation of up to 5 years of Credited Service while on sick leave and 11 months of Credited Service (23 months if employee has 10 years of seniority) while on layoff.
	d. Surviving Spouse	One year marriage requirement imposed.

SCHEDULE SB ATTACHMENTS

4. Normal Retirement Benefit

a. Eligibility: Attainment of age 65.

b. Benefit: The Accrued Benefit determined at age 65.

5. Early Retirement Benefit

a. Eligibility: Attainment of any of the following:

Hired Prior to November 1, 2003

1.) Age 60 and 10 or more years of Eligibility Service;

2.) Age 55 but not age 60, and age plus Eligibility Service total 85 or more;

3.) 30 or more years of Eligibility Service;

4.) Age 55 and 10 or more years of Credited Service, if under "mutually satisfactory conditions."

Hired on or After November 1, 2003

1.) Age 60 and 10 or more years of Eligibility Service;

2.) Age 55 but not age 60, and age plus Eligibility Service total 85 or more;

3.) 30 or more years of Eligibility Service;

b. Benefit: The Accrued Benefit at date of early retirement, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

Provided that:

Hired Prior to November 1, 2003

1.) Pension benefit, including benefit to Surviving Spouse, will be unreduced for age after age 62 for employee retiring with 30 or more years of Eligibility Service who accrued at least 20 years of Credited Service by February 1, 2008;

2.) Pension benefit will be unreduced for age after age 62 for retirement at or after age 55 when age plus Credited Service total 85 or more and Eligibility Service as of February 1, 2008 is at least 20 years; and

3.) Temporary benefit will be paid to employees retired under "mutually satisfactory conditions," equal to $28.00 times years of Credited Service up to 25.

Hired On or After November 1, 2003

1.) Pension benefit will be unreduced for age after 62 for retirement at or after age 55 when age plus Eligibility Service total 85 or more and Credited Service as of February 1, 2008 is at least 20 years; and

2.) Temporary benefit will be paid to employees retired under “mutually satisfactory conditions”, equal to $16.00 times years of Credited Service up to 25.

6. Postponed Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of termination.

c. Early Commencement of Benefit: The benefit under 4.b. above, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
55	42.5	61	73.4
56	46.4	62	80.0
57	50.6	63	86.7
58	55.4	64	93.4
59	60.7	65	100.0
60	66.7		

SCHEDULE SB ATTACHMENTS

8. Disability Benefit

a. Eligibility: An employee with 10 or more years of Credited Service who became disabled prior to January 1, 1980.

b. Benefit: Accrued Benefit determined at date of disability.

9. Temporary Benefit

a. Eligibility: Early retirement under "mutually satisfactory conditions" or disability retirement.

b. Benefit:

Hired Prior to November 1, 2003

$28.00 times years of Credited Service up to 25 years, payable until age 62 or eligible for social security benefit.

Hired on or After November 1, 2003

$16.00 times years of Credited Service up to 25 years, payable until age 62 or eligible for social security benefit.

10. Supplemental Benefits

a. Eligibility: An employee who retires under the Early or Disability provision and who:

1.) Agrees to restrict participation in the work force before age 62;

2.) Has completed at least 20 years of credited service as of February 1, 2008.

3.) Files for pension within 5 years of last date worked for the Corporation; and

4.) Falls into benefit categories in 10.b. below.

b. Benefit:

1.) Early Retirement Supplement:

Hired Prior to November 1, 2003

Payable until age 62 to those retiring before age 62 with 30 or more years of Eligibility Service.

i. The amount which when added to the regular plan benefit equals the applicable "floor." The floor equals $2,100 for terminations on or after January 1, 1999, prior to age 62. Floor is reduced by any reduction due to election of survivor option. Benefit will be prorated based on Credited Service accrued as of February 1, 2008.

2.) Interim Supplement:

Hired Prior to November 1, 2003

Payable monthly until age 62 to those retiring between ages 55 and 62 with less than 30 years of Eligibility Service who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

ii. The amounts shown below times years of Credited Service for terminations on or after January 1, 1999:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$14.83	58	$24.09
56	$17.45	59	$27.48
57	$20.57	60-61	$31.75

Hired on or After November 1, 2003

Payable monthly until age 62 to those retiring between ages 55 and 62 who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

The amounts shown below times years of Credited Service for terminations on or after November 1, 2003:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$5.80	58	$9.70
56	$6.90	59	$11.05
57	$8.30	60-61	$12.80

c. Restrictions:

1.) Reduction to Applicable Supplements: Benefits to an early retiree who is eligible for a Temporary Benefit (see Section 9 above) may be coordinated with supplements under specific circumstances.

SCHEDULE SB ATTACHMENTS

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 60% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 60% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Benefits Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.

d. Duplication Clause: Survivor Benefit not payable concurrently with group insurance Transition or Bridge Benefits.

e. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election;

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

f. Reduction: An employee who elects the Survivor's Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for the Surviving Spouse. This percentage (95%) shall be adjusted.5% for each year that the spouse's age differs from the employee's age by more than 5 years.

SCHEDULE SB ATTACHMENTS

12.	Employee Contributions	None.
13.	Form of Benefit	a. Normal Form: Single: Life Income Option Married: Survivor's Benefit (Surviving Spouse's only, per 11 above). Conversion factor is .95 +/- .5% for age differences over five years, limited to 100% b. Optional Forms: Life Income Option.
14.	Medicare Benefit	a. Eligibility: Retiree or Surviving Spouse receiving benefits following Normal, Early, or Disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B. b. Benefit: Effective January 1, 1998, $61.00 per month after age 65, or earlier eligibility for Medicare, Part B. However, in no event will the Medicare benefit exceed the actual Medicare premium.
15.	Shutdown Provisions	Hired prior to November 1, 2003 An employee who is age 55 and has 10 years of Credited Service at time of shutdown receives a normal retirement pension based on Credited Service at retirement. He also receives a temporary benefit to age 62 of $28.00 per month for each year of Credited Service up to 25 years. Hired on or After November 1, 2003 An employee who is age 55 and has 10 years of Credited Service at time of shutdown receives a normal retirement pension based on Credited Service at retirement. He also receives a temporary benefit to age 62 of $16.00 per month for each year of Credited Service up to 25 years.

SCHEDULE SB ATTACHMENTS

Hillsdale UAW Pension Plan (Plan #026) – Summary of Plan Provisions

1.	Effective Date of Plan	Amended and restated January 1, 1989. Latest amendment effective March 28, 2005.
2.	Eligibility for Participation	All employees who are members of Local No. 1255, U.A.W., Hillsdale Production and Maintenance Unit.
3.	Definitions	
	a. Accrued Benefit	The Basic Pension Benefit times years of Credited Service payable monthly.
	b. Basic Benefit	$13.00.
	c. Credited Service	1. All full and fractional years of service since June 1, 1974 while on the seniority list; plus 2. All full and fractional years of past service from the seniority date to June 1, 1974. 3. Reinstatement of Credited Service available for loss of seniority after June 1, 1974, unless loss occurred due to retirement (other than disability retirement). 4. Transfers to or from Management Plan will transfer all service. Transfers to or from other hourly plans will not transfer Credited Service. 5. Employee retiring under the plan also receives Credited Service for eligibility for all service with the Corporation. 6. Accumulation of up to 5 years of Credited Service while on sick leave and 11 months of Credited Service while on layoff.
	d. Surviving Spouse	One year marriage requirement imposed.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at age 65.
5.	Early Retirement Benefit	a. Eligibility: Attainment of any of the following. 1.) Age 60 and 10 or more years of Credited Service; 2.) Age 55 but not age 60, and age plus Credited Service total 85 or more; or 3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of early retirement, reduced according to the following schedule.

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.40	55	57.90
48	32.80	56	63.50
49	35.40	57	69.40
50	38.30	58	75.20
51	41.50	59	80.80
52	45.00	60	86.70
53	48.90	61	93.30
54	53.20	62 and over	100.00

a.

6. Postponed Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement.

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service. For this section, Credited Service includes all service with the Corporation.

b. Benefit Payable at Normal Retirement Date: The Accrued Benefit determined at date of termination.

c. Early Commencement of Benefit: Eligible after attaining age 60 and completion of 10 or more years of Credited Service. The Accrued Benefit at termination reduced by 0.5% for each month before normal retirement.

8. Disability Benefit

Discontinued effective January 1, 1981.

9. Temporary Benefit

None.

SCHEDULE SB ATTACHMENTS

10. Supplemental Benefits

a. Eligibility: An early retiree between ages 55 and 62 and not yet eligible for Social Security primary insurance benefit who:

1.) Agrees to restrict participation in the work force before age 62;

2.) Files for pension within 2 years of last date worked for the Corporation.

b. Benefit:

1.) Payable monthly until age 62,

2.) The amounts shown below times years of Credited Service:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$4.50	58	$6.90
56	$5.30	59	$7.70
57	$6.10	60-61	$8.50

c. Restrictions:

1.) Earnings Test: $6,000.

2.) Maximum Monthly Pension Amount: Pension plus supplement cannot exceed 70% of final base pay.

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 55% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payments begin on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 55% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election.

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

d. Reduction: An employee who elects the Survivor Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for Surviving Spouse. This percentage (95%) shall be adjusted 0.5% for each year that the spouse's age differs from the employee's age by more than 5 years.

e. Benefit Increases: Monthly Survivor's Benefits reflect increase applicable to living retirees.

f. Duplication Clause: The Survivor's Benefit is not payable concurrently with group insurance Transition or Bridge Benefits.

12. Employee contributions — None.

13. Optional Forms of Benefits

a. Normal Form:

Single: Life Income Option

Survivor's Benefit (spouses only, per 11 above).Conversion factor is 0.95 +/- 0.5% for age differences over five years, limited to 100%

b. Optional Forms: Life Income Option.

14. Medicare Benefit

a. Eligibility: Retiree or Surviving Spouse receiving benefits following normal, early, or disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B.

b. Benefit: $9.70 per month after age 65, or earlier eligibility for Medicare, Part B.

SCHEDULE SB ATTACHMENTS

Ecorse Guards UPGWA Pension Plan (Plan #028) – Summary of Plan Provisions

1. Effective Date of Plan — Amended and restated January 1, 1989. Latest amendment effective March 28, 2005.

2. Eligibility for Participation — All employees who are members of Local No. 114, United Plant Guard Workers of America.

3. Definitions

   a. Accrued Benefit — The Basic Pension Benefit times years of Credited Service payable monthly.

   b. Basic Benefit — Range of benefits based upon Final Average Base Pay, as follows:

Final Average Base Pay	Basic Benefit
Less than $8.63	$18.20
$8.63, but less than $9.54	$18.45
$9.54 or greater	$18.70

   c. Credited Service — All full and fractional years of service since the employee's original date of hire.

      1.) Service upon re-employment after retirement benefits commence (except disability benefits) is not counted.

      2.) Reinstatement of Credited Service available for loss of seniority after December 1, 1970.

      3.) Transfers to or from Management Plan will transfer all service. Transfers to or from other hourly plans will not transfer Credited Service.

      4.) Employee retiring under the plan also receives Credited Service for eligibility for all service with the Corporation.

      5.) Accumulation of up to 5 years of Credited Service while on approved sick leave and 11 months of Credited Service while on layoff.

   d. Surviving Spouse — One year marriage requirement imposed

4. Normal Retirement Benefit
   a. Eligibility: Attainment of age 65.
   b. Benefit: The Accrued Benefit determined at age 65.

5. Early Retirement Benefit

a. Eligibility: Attainment of any of the following

1.) Age 60 and 10 or more years of Credited Service;

2.) Age 55 but not age 60, and age plus Credited Service total 85 or more;

3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit at date of early retirement, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

c.

Provided that:

1.) Pension benefit, including benefit to Surviving Spouse, will be unreduced for age after age 62 for employee retiring with 30 or more years of Credited Service;

2.) Pension benefit will be unreduced for age after age 62 for retirement at or after age 55 when age plus Credited Service total 85 or more.

6. Postponed Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement.

SCHEDULE SB ATTACHMENTS

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of termination

c. Early Commencement of Benefit: The benefit under 7.b. above, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
55	42.5	61	73.4
56	46.4	62	80.0
57	50.6	63	86.7
58	55.4	64	93.4
59	60.7	65	100.0
60	66.7		

8. Disability Benefit

a. Eligibility: An employee with 10 or more years of Credited Service who became disabled prior to January 1, 1980.

b. Benefit: The Accrued Benefit determined at date of disability, payable immediately on approval of application, but no sooner than the 6th month of disability.

9. Temporary Benefit

a. Eligibility: Early retirement under disability retirement (see 8.a. above).

b. Benefit: $11.00 times years of Credited Service up to 25 years, payable until age 62.

10. Supplemental Benefits

a. Eligibility: An employee who retires under the Early or Disability provision and who:

1.) Agrees to restrict participation in work force before age 62;

2.) Files for pension within 2 years of last day worked for the Corporation; and

3.) Falls into benefit categories in 10.b. below.

b. Benefit:

1.) Early Retirement Supplement:

i. Payable until age 62 to those retiring before age 62 with 30 or more years of Credited Service.

The amount which when added to the regular plan benefit equals the applicable "floor" (floor equals $935 prior to age 62). Floor is reduced by any reduction due to election of survivor option

2.) Interim Supplement:

i. Payable monthly until age 62 to those retiring between ages 55 and 62 with less than 30 years of Credited Service who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

ii. The amounts shown below times years of Credited Service:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$5.25	58	$8.75
56	$6.25	59	$10.10
57	$7.50	60-61	$11.60

c. Restrictions:

1.) Earnings Test: $5,500

2.) Maximum Monthly Pension Amount: Pension plus supplement cannot exceed 70% of final base pay.

3.) Reduction Applicable to Supplements: Benefits to an early retiree who is eligible for a Temporary Benefit (see Section 9 above) may be coordinated with supplements under specific circumstances.

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 60% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 60% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Benefits Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.

d. Duplication Clause: Survivor Benefit not payable concurrently with group insurance Transition or Bridge Benefits.

e. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election;

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

f. Reduction: An employee who elects the Survivor Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for Surviving Spouse. This percentage (95%) shall be adjusted 0.5% for each year that the spouse's age differs from the employee's age by more than 5 years (up to 10 years).

12. Employee Contributions — None.

13. Optional Form of Benefit
a. Life Income Option.
b. Survivor's Benefit (Surviving Spouse's only, per 11. above). Conversion factor is 0.95 +/- 0.5% for age differences over five years, limited to 100%.

14. Medicare Benefit
a. Eligibility: Retiree or Surviving spouse receiving benefits following normal, early, or disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B.
b. Benefit: $9.70 per month after age 65, or earlier eligibility for Medicare, Part B.

SCHEDULE SB ATTACHMENTS

Berwick UAW Pension Plan (Plan #029) – Summary of Plan Provisions

1.	Effective Date of Plan	As amended effective September 23, 1994. Latest amendment effective March 28, 2005
2.	Eligibility for Participation	All employees who are members of Local No. 644, U.A.W., Berwick Production and Maintenance Unit.
3.	Definitions	
	a. Accrued Benefit	The Basic Pension Benefit times years of Credited Service payable monthly.
	b. Basic Benefit	$20.25 for terminations on or after January 1, 1995.
	c. Credited Service	1.) All full and fractional years of service since November 1, 1975; plus all full and fractional years of past service from seniority date to November 1, 1975. In some cases, there is additional service with a break in seniority prior to November 1, 1975. 2.) Reinstatement of Credited Service available for loss of seniority after November 1, 1975. 3.) Accumulation of up to 5 years of Credited Service while on sick leave and 11 months of Credited Service (23 months if employee has 10 years of seniority) while on layoff.
	d. Surviving Spouse	One year marriage requirement imposed.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at age 65.
5.	Early Retirement Benefit	a. Eligibility: Attainment of any of the following 1.) Age 60 and 10 or more years of Credited Service; 2.) Age 55 but not age 60, and age plus Credited Service total 85 or more; 3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit at date of early retirement, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

c. Provided that:

1.) Pension benefit, including benefit to Surviving Spouse, will be unreduced for age after age 62 for employee retiring with 30 or more years of Credited Service;

2.) Pension benefit will be unreduced for age after age 62 for retirement at or after age 55 when age plus Credited Service total 85 or more.

6. Postponed Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement.

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of termination.

c. Early Commencement of Benefit: The benefit under 7.b. above, reduced according to the following schedule:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
55	42.5	61	73.4
56	46.4	62	80.0
57	50.6	63	86.7
58	55.4	64	93.4
59	60.7	65	100.0
60	66.7		

8. Disability Benefit

a. Eligibility: None, effective January 1, 1980.

d. Benefit: None.

SCHEDULE SB ATTACHMENTS

9. Temporary Benefit

a. Eligibility: None.

b. Benefit: None.

10. Supplemental Benefits

a. Eligibility: An employee who retires under the Normal, Early or Disability provision and who:

1.) Agrees to restrict participation in work force before age 62;

2.) Files for pension within 5 years of last day worked for the Corporation; and

3.) Falls into benefit categories in 10.b. below.

b. Benefit:

1.) Early Retirement Supplement:

i. Payable until age 62 to those retiring before age 62 with 30 or more years of Credited Service.

ii. The amount which when added to the regular plan benefit equals the applicable "floor." The floor equals $1,250 for terminations on or after January 1, 1995, prior to age 62. Floor is reduced by any reduction due to election of survivor option.

2.) Interim Supplement:

i. Payable monthly until age 62 to those retiring between ages 55 and 62 with less than 30 years of Credited Service who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

ii. The amounts shown below times years of Credited Service for terminations on or after January 1, 1995:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$7.45	58	$12.05
56	$8.70	59	$13.85
57	$10.45	60-61	$16.10

c. Restrictions:

1.) Earnings Test: Eliminated January 1, 1995.

2.) Reduction Applicable to Supplements: Benefits to an early retiree who is eligible for a Temporary Benefit (see Section 9 above) may be coordinated with supplements under specific circumstances.

SCHEDULE SB ATTACHMENTS

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 60% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 60% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Benefits Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.

d. Duplication Clause: Survivor Benefit not payable concurrently with group insurance Transition or Bridge Benefits.

e. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election;

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

f. Reduction: An employee who elects the Survivor Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for the Surviving Spouse. This percentage (95%) shall be adjusted .5% for each year that the spouse's age differs from the employee's age by more than 5 years (up to 10 years).

12. Employee Contributions — None.

SCHEDULE SB ATTACHMENTS

13. Form of Benefit	Normal Form: For married employees, 95% (+/- 0.5% for age difference over 5 years, limited to 100%) of the retirement benefit payable to the employee during his lifetime with 60% of such reduced amount payable to the Surviving Spouse after death. For single employees, a life annuity.
14. Medicare Benefit	a. Eligibility: Retiree or Surviving spouse receiving benefits following normal, early, or disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B. b. Benefit: $41.10 per month after age 65, or earlier eligibility for Medicare, Part B.

SCHEDULE SB ATTACHMENTS

Syracuse UAW Pension Plan (Plan #034) – Summary of Plan Provisions

1.	Effective Date of Plan	Amended and restated January 1, 1989; further amended effective July 5, 2007.
2.	Eligibility for Participation	All Spicer Axle employees within the bargaining unit (Local No. 1405, U.A.W.), Syracuse, IN.
3.	Definitions	
	a. Accrued Benefit	The basic benefit times years of Credited Service payable monthly. Benefit accruals cease August 1, 2009.
	b. Basic Benefit	Hired prior to December 1, 2003 $32.50 times years of Credited Service payable monthly. Hired on or After December 1, 2003 $20.75 times years of Credited Service payable monthly
	c. Credited Service	All years and months of employment, including any period of severance of less than one year and up to 5 years of continuous sick leave. Credited service accruals cease August 1, 2009.
	d. Normal Retirement Date	The first day of the month coinciding with or next following attainment of age 65.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at Normal Retirement Date.
5.	Early Retirement Benefit	a. Eligibility: Attainment of any of the following Hired Prior to December 1, 2003 1.) Age 60 and 10 or more years of Credited Service; 2.) Age 55 but not age 60, and age plus Credited Service total 85 or more; 3.) 30 or more years of Credited Service; 4.) Age 55 and 10 or more years of Credited Service, if under "mutually satisfactory conditions." Hired Prior to December 1, 2003 1.) Age 60 and 10 or more years of Credited Service; 2.) Age 55 but not age 60, and age plus Credited Service total 85 or more; 3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of early retirement, multiplied by the following:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

Provided that:

1.) The pension benefit will be unreduced for age after age 62 for employees retiring with 30 or more years of Credited Service; and

2.) The pension benefit will be unreduced for age after age 62 for retirement at or after age 55 when age plus Credited Service total 85 or more.

6. Early Retirement Benefit

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at date of postponed retirement.

7. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of termination.

c. Early Commencement of Benefit: Eligible after completion of 10 or more years of Credited Service. After meeting the eligibility requirements for early retirement, the benefit in 8.b. is payable upon request, multiplied by the following:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
55	42.5	61	73.4
56	46.4	62	80.0
57	50.6	63	86.7
58	55.4	64	93.4
59	60.7	65	100.0
60	66.7		

SCHEDULE SB ATTACHMENTS

8. Disability Benefit

Employee with 10 or more years of Credited Service who becomes disabled prior to January 1, 1983.

9. Temporary Benefit

Hired Prior to December 1, 2003

$28.00 times years of Credited Service up to 25 years, payable until age 62 or eligible for social security benefit.

Hired on or After December 1, 2003

$16.00 times years of Credited Service up to 25 years, payable until age 62 or eligible for social security benefit.

10. Supplemental Benefits

a. Eligibility: Early or Disabled retiree who:

1.) Agrees to restrict participation in work force before age 62;

2.) Files for pension within 5 years of last day worked for the Corporation; and

3.) Falls into benefit categories in 10.b. below.

b. Benefit:

1.) Early Retirement Supplement:

Hired Prior to December 1, 2003

Payable until age 62 to those retiring before age 62 with 30 or more years of Credited Service.

iii. The amount which when added to the regular plan benefit equals the applicable "floor". The floor equals $2,100 for terminations on or after January 1, 2001, prior to age 62. The floor is reduced by any reduction due to election of survivor option.

2.) Interim Supplement:

Hired Prior to December 1, 2003

Payable monthly until age 62 to those retiring between ages 55 and 62 with less than 30 years of Credited Service who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

iv. The amounts shown below times years of Credited Service for terminations on or after January 1, 1999:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$14.83	58	$24.09
56	$17.45	59	$27.48
57	$20.57	60-61	$31.75

v. Hired On or After December 1, 2003

Payable monthly until age 62 to those retiring between ages 55 and 62 who are not eligible for Temporary Benefit (see 9.a. above) or unreduced Primary Social Security;

The amounts shown below times years of Credited Service for terminations on or after November 1, 2003:

Retirement Age	Benefit Per Year of Credited Service	Retirement Age	Benefit Per Year of Credited Service
55	$5.80	58	$9.70
56	$6.90	59	$11.05
57	$8.30	60-61	$12.80

c. Restrictions:

1.) Earnings Test: Eliminated January 1, 1995.

2.) Maximum Monthly Pension Amount: None.

3.) Reductions: An Employee receiving early retirement benefits who becomes eligible for a Primary Insurance Benefit prior to attaining age 62 and one month shall have his Supplement reduced by the amount of the Temporary Benefit he would have been entitled to receive at his retirement had he been eligible therefore or by the amount of Temporary Benefit actually being paid to him immediately prior to his becoming eligible for a Primary Insurance Benefit.

Survivor Benefit election does not affect the amount of the Supplement, nor does an increase in the basic Pension Benefit rate.

Monthly earnings prior to any reduction for a Survivor Benefits election may not exceed 70% of his Final Base Pay. Either condition of excessive earnings will necessitate a reduction of the monthly Supplement.

4.) Commencement and Duration: Payable first day of the month following early retirement through the month in which employee attains age 62 and one month.

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 60% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 60% of benefit for which the retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Reduction: An employee who elects the Survivor Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for the Surviving Spouse. This percentage (95%) shall be adjusted .5% for each year that the spouse's age differs from the employee's age by more than 5 years.

d. Revocation of Election:

1.) Election of benefits shall be voided if either employee or Surviving Spouse dies before effective date of election;

2.) Election of benefit voided (and full benefit is restored) if Surviving Spouse of employee dies or is divorced from retiree after benefit commences.

	e. Benefits Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.
12. Employee Contributions	None.
13. Form of Benefit	a. Normal Form: Single: Life Income Option Married: Survivors' benefit (spouses only per 11 above) conversion factor is 95% +/- 0.5% for age difference over 5 years, limited to 100%. b. Optional Form: Life Income Option.
14. Pop-Up Provision	If retired on or after January 1, 1980, and spouse predeceases employee or is divorced from employee, reduction for spouse's benefit is eliminated thereafter.
15. Medicare Benefit	a. Eligibility: Retiree or Surviving Spouse receiving benefits following normal, early or disabled (but not deferred vested) retirement, who is age 65 or over or otherwise eligible for Medicare, Part B. b. Benefit: $52.10 per month effective January 1, 1998; $56.10 per month effective January 1, 1999; $60.10 per month effective January 1, 2000 per month after age 65, or earlier if eligible for Medicare, Part B In no event shall this benefit exceed the Medicare, Part B premium in a given year.

SCHEDULE SB ATTACHMENTS

Hohenwald Hourly Plan (Plan #048) – Summary of Plan Provisions

1.	Effective Date of Plan	Amended and restated effective February 1, 1999. Latest amendment effective March 28, 2005.
2.	Eligibility for Participation	All hourly paid employees who are employed at the Boston Weatherhead Division, Hohenwald Plant.
3.	Definitions	
	a. Accrued Benefit	The Basic Benefit times years of Continuous Credited Service payable monthly.
	b. Basic Benefit	$13.00 for terminations from September 14, 1993 to January 31, 1996. $14.00 for terminations from February 1, 1996 to January 31, 1997. $15.00 for terminations from February 1, 1997 to January 31, 1999. $17.00 for terminations on or after February 1, 1999.
	c. Credited Service	In general, the amount of accumulated seniority.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at Normal Retirement Date.
5.	Early Retirement Benefit	a. Eligibility: The attainment of at least age 55 and completion of 20 or more years of Continuous Credited Service with the Corporation or its predecessor. b. .Benefit: The Accrued Benefit determined at date of early retirement, reduced for early commencement by .4% for each month by which payment date precedes age 65, or unreduced and payable at age 65.
6.	Postponed Retirement Benefit	a. Eligibility: At the request of the employee. b. .Benefit: The Accrued Benefit determined at date of postponed retirement.
7.	Vested Benefit	a. Eligibility: Completion of 5 or more years of Continuous Credited Service with the Corporation or its predecessor. b. Benefit Payable at Normal Retirement Date: Accrued Benefit determined at date of termination. c. Early Commencement of Benefit: Eligible if 20 years of Continuous Credited Service completed at termination. The Accrued Benefit at termination, actuarially reduced and payable at any time after age 55.

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8. Disability Benefit:

   a. Eligibility: All employees who become disabled after attaining 10 or more years of Credited Service.

   b. Benefit: The Accrued Benefit determined at date of disability, payable immediately on approval of application but no sooner than the 7th month of disability.

      1.) The Accrued Benefit at date of disability reduced by Worker's Compensation and by 1/2 of Social Security payable on account of disability;

      2.) $100 monthly minimum;

      3.) If eligible for early retirement at date of disability, the disability benefit should not be less than the immediate early retirement benefit.

9. Temporary Benefit — None.

10. Supplemental Benefits — None.

11. Survivor's Benefit

   a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit.

   b. Amount of Benefit Payable to Surviving Spouse:

      1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

      Monthly Survivor Benefit shall be equal to 50% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

      2.) Retirement Employees:

      Monthly Survivor Benefit shall be equal to 50% of benefit for which retiree was eligible if the retiree did not decline the Survivor's Benefit. Benefit payment begins on the first day of the month following the date of death.

      3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

      Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

4.) Reduction: Pension Benefit of retiree is reduced actuarially for Survivor Benefit Option.

12. Employee Contributions	None.
13. Form of Benefit	Normal Form: Single: Life Annuity. Married: 50% Joint and Survivor Annuity. Conversion factor is based on UP84 Unisex + 1, 7%. Optional Form: 100% Joint and Survivor Annuity. Conversion factor is based on UP84 Unisex + 1, 7%.
14. Medicare Benefit	None.

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Boston Everflex Hourly Pension Plan (Plan #078) – Summary of Plan Provisions

1. Effective Date of Plan — Amended and restated effective January 1, 1989. Latest amendment effective March 28, 2005

2. Eligibility for Participation — All hourly employees of Everflex Products represented by the New England Joint Board, Retail, Wholesale and Department Store Union, AFL-CIO.

3. Definitions

   a. Accrued Benefit — The Basic Benefit times years of Benefit Service payable monthly.

   b. Basic Benefit — $11.00 for terminations on or after February 6, 1995.

   c. Benefit Service — Employees with less than 10 years of Vesting Service prior to January 1, 1986 will accrue all Service in the new Plan.

   7. Employees with more than 10 years Vesting Service prior to January 1, 1986 will earn Benefit Service under this plan beginning January 1, 1986. Participants will accrue a $7.45 monthly benefit for each year of Benefit Service earned prior to January 1, 1986 under the Prior Plan.

   8. Commencing January 1, 1986, participants earn Benefit Service each Plan Year based on their hours of service during the Plan Year according to the following table:

Hours	Months of Credited Service
999 or less	0
1,000-1,091	7
1,092-1,247	8
1,248-1,403	10
1,404-1,559	11
1,560 or more	12

   9. Benefit Service earned during period of re-employment following termination or retirement shall be reflected in a redetermined Accrued Benefit. Future benefit, however, is offset by actuarial equivalent of benefits previously paid.

   10. Employee retiring under the Plan also receives Benefit Service for eligibility for all service with the Corporation.

   11. Maximum Benefit Service of 30 years for retirement; 25 years for deferred vested.

   12. Accumulation of up to 6 months of Benefit Service while on layoff or other approved leave of absence.

	d. Vesting Service	Prior to January 1, 1976: Aggregate period of covered employment. 13. On or after January 1, 1976: Each Plan Year credited with 1,000 or more Hours of Service.
	e. Surviving Spouse	One year marriage requirement imposed.
4.	Normal Retirement Benefit	a. Eligibility: Attainment of age 65. b. Benefit: The Accrued Benefit determined at Normal Retirement Date.
5.	Early Retirement Benefit	a. Eligibility: Attainment of age 55 and 10 or more years of Vesting Service. b. Benefit: The Accrued Benefit determined at early retirement, reduced by 0.4% for each month before normal retirement.
6.	Postponed Retirement Benefit	a. Eligibility: At the request of the employee. b. Benefit: The Accrued Benefit determined at date of postponed retirement.
7.	Vested Benefit	a. Eligibility: Completion of 5 or more years of Vesting Service. For this section, Vesting Service includes all service with the Corporation. b. Benefit Payable at Normal Retirement Date: The Accrued Benefit determined at date of termination based on Benefit Service not to exceed 25 years. c. Early Commencement of Benefit: Eligible after completion of 5 or more years of Vesting Service. The Accrued Benefit payable at Normal Retirement Date, actuarially reduced for early commencement.
8.	Disability Benefit:	a. Eligibility: All employees who become disabled after attaining both age 50 and 10 or more years of Vesting Service. b. Benefit: The Accrued Benefit determined at date of disability, payable no sooner than the 7th month of disability, based on Benefit Service to date of disability not to exceed 25 years
9.	Temporary Benefit	None.
10.	Supplemental Benefits	None.

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11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 50% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retirement Employees:

Monthly Survivor Benefit shall be equal to the percentage of benefit that the retiree has elected, if a Joint and Survivor Option was chosen. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date of date or death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Reduction: Pension benefit of retiree is reduced actuarially for Survivor Benefit Option.

d. Revocation of Election: Election of Survivor Benefit shall be voided if either employee or Surviving Spouse dies before effective date of election.

12. Employee Contributions

None.

13. Form of Benefit

a. Normal Form:

Single: Life Annuity

Married: 50% Joint and Survivor Option. Conversion factor is based on UP84 Unisex + 1, 7%.

b. Optional Forms:

Life Annuity, 66-2/3% or 100% Joint and Survivor Option, 5 or 10 year Certain and Life Annuity. Conversion factors are based on UP84 Unisex + 1, 7%.

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14.	Medicare Benefit	None.

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Rochester Plant Hourly Employees Pension Agreement (Plan #115) – Summary of Plan Provisions

1. Effective Date of Plan — Established February 7, 1997. Last amendment effective March 28, 2005.

2. Eligibility for Participation — All employees within the bargaining unit (International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (U.A.W.), Local 221).

3. Definitions

   a. Accrued Benefit — The Basic Benefit times years of Credited Service since February 7, 1997

   b. Basic Benefit — $22.00 for terminations after February 7, 1997.

   c. Benefit Service — Prior to February 7, 1997: As earned under the SPX Rochester Plan.

   On or After February 7, 1997: Any calendar year in which the employee has 1,800 or more hours shall be counted as one year of Credited Service. If employee has less than 1,800 hours, a proportionate credit will be given according to the following schedule:

Credited Hours	Credited Service
0	None
1-180	1/10 of a year
180.1-360	2/10 of a year
360.1-540	3/10 of a year
540.1-720	4/10 of a year
720.1-900	5/10 of a year
900.1-1,080	6/10 of a year
1,080.1-1,260	7/10 of a year
1,260.1-01,440	8/10 of a year
1,440.1-1,620	9/10 of a year
1,620.1 or more	One year

   d. Normal Retirement Date — The first day of the month following or coinciding with attainment of age 65 and fifth anniversary.

4. Normal Form of Payment

   a. Single Employees and Employees Married Less than One Year: Straight Life Annuity.

   b. All Others: 95% of the retirement income payable to the employee during his lifetime (adjusted if the spouse's age differs more than 5 years from the employee's) with 55% of such reduced amount payable to his Surviving Spouse after his death.

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5. Normal Retirement Benefit

a. Eligibility: Attainment of Normal Retirement Date.

b. Benefit: The Accrued Benefit determined at Normal Retirement Date.

6. Early Retirement Benefit

a. Eligibility:

1.) Attainment of age 57 and 10 or more years of Credited Service.

2.) Attainment of age 55 and age plus Credited Service equals 85 or more;

3.) 30 or more years of Credited Service.

b. Benefit: The Accrued Benefit determined at date of early retirement, multiplied by the following:

Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

Provided that:

Pension benefit will be unreduced for age after age 62 for employee retiring with 30 or more years of Credited Service.

c. Special Early Retirement: If a plant closes and an employee is eligible for early retirement, he will retire with an unreduced Accrued Benefit. The employee will also receive a temporary benefit of $300 per month until he attains age 65.

7. Supplemental Benefits

a. Eligibility: An employee who retires under the Early or Disability provision and who:

1.) Agrees to restrict participation in the work force before age 62;

2.) Files for a pension within 2 years of the last day worked for the Corporation; and

3.) Falls into benefit categories in 7.b. below:

b. Benefit:

1.) Early Retirement Supplement:

Payable until age 62 to those retiring before age 62 with 30 or more years of Credited Service;

vi. The amount which when added to the regular plan benefit equals the applicable "floor." The floor equals $1,000 for terminations on or after August 17, 1996, prior to age 62. The floor is reduced by any reduction due to election of survivor option.

2.) Interim Supplement:

Payable until age 62 to those retiring with the sum of age and Credited Service totaling 85 or more;

The benefit is $9.00 times years of Credited Service reduced for early retirement.

c. Restrictions:

1.) Earnings Test: $10,000.

2.) Maximum Monthly Pension Amount: Pension plus supplement cannot exceed 70% of final base pay.

3.) Reductions Applicable to Supplements: This Supplement is not payable to retirees eligible for either a temporary benefit or Primary Insurance Benefit.

8. Postponed Retirement Benefits

a. Eligibility: At the request of the employee.

b. Benefit: The Accrued Benefit determined at the date of postponed retirement.

9. Vested Benefit

a. Eligibility: Completion of 5 or more years of Credited Service.

b. Benefit Payable at Normal Retirement Date: The Accrued Benefit determined at date of termination, without scheduled increases.

c. Early Commencement of Benefit: The Accrued Benefit determined at date of early retirement, multiplied by the following:

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Age	Early Retirement Percentage	Age	Early Retirement Percentage
47	30.4	55	57.9
48	32.8	56	63.5
49	35.4	57	69.4
50	38.3	58	75.2
51	41.5	59	80.8
52	45.0	60	86.7
53	48.9	61	93.3
54	53.2	62 and over	100.0

10. Disability Benefit:

a. Eligibility: An employee who becomes disabled after attaining 10 or more years of Credited Service.

b. Benefit: Accrued benefit determined at date of disability plus a temporary benefit of $300 per month, payable until employee becomes eligible for a Social Security benefit.

11. Survivor's Benefit

a. Eligibility: Former and active vested employees and retirees who have elected the Normal Form of the Survivor Benefit and who have been married at least one year.

b. Amount of Benefit Payable to Surviving Spouse:

1.) Active Vested and Terminated Vested Employees Eligible for Early or Normal Retirement:

Monthly Survivor Benefit shall be equal to 55% of the Accrued Benefit the employee would have received had he retired the day before his death. Benefit payment begins on the first day of the month following the date of death.

2.) Retired Employees:

Monthly Survivor Benefit shall be equal to 55% of benefit for which retiree was eligible. Benefit payment begins on the first day of the month following the date of death.

3.) Active Vested and Terminated Vested Employees Not Eligible for Normal or Early Retirement:

Monthly Survivor Benefit shall be equal to 50% of the monthly benefit to which the employee would have been entitled had he terminated on the earlier of his termination date or date of death, survived to early retirement date and had begun receiving benefits that day, and died the next day. Benefit payment begins on early retirement date.

c. Benefit Increases: Monthly Survivor's Benefits reflect increases applicable to living retirees.

d. Duplication Clause: Survivor Benefit not payable concurrently with group insurance Transition or Bridge Benefits.

e. Reduction: An employee who elects the Survivor's Benefit receives 95% of Accrued Benefit during his lifetime in order to provide for the Surviving Spouse. This percentage (95%) shall be adjusted 0.5% for each year that the spouse's age differs from the employee's age by more than 5 years.

12. Employee Contributions — None.

13. Optional Forms of Benefit — Straight Life Annuity.

Survivor's Benefit (as described above). Conversion factor is 0.95 +/- 0.5% for age differences over five years, limited to 100%

14. Special Age Benefit

a. Eligibility: Retired participant and his/her spouse receiving benefits following normal, early, or disability (but not deferred vested) retirement.

b. Benefit:

$13.95 per month after age 65, or earlier eligibility if receiving Social Security disability benefits for at least 24 months.

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Pension Plan for BWD Automotive Corporation Hourly Paid Employees Located at Ottawa, Illinois (Plan #126) – Summary of Plan Provisions

1.	Effective Date of Plan	December 1, 1970. Latest amendment effective March 28, 2005.
2.	Plan Year	The calendar year.
3.	Employees Covered	Hourly rated employees employed by the BWD Automotive Corporation located at Ottawa, Illinois who are in the bargaining unit represented by District Lodge No. 1880 of the International Association of Machinists and Aerospace Workers
4.	Participation Requirements	Effective January 1, 1985 - age 21 and one year of service during which the employee completes 1,000 Hours of Service.
5.	Service	a. Credited: Effective January 1, 1976, one month for each 150 Hours of Service during a plan year, up to a maximum of 12 months for 1,800 or more hours. Prior to December 1, 1981, credited service was subject to a maximum of 25 years. After November 30, 1981, credited service is subject to a maximum of 30 years. b. Vesting: Prior to January 1, 1976, a year for each year an Employee was entitled to Credited Service. For plan years beginning after December 31, 1975, one year for each plan year during which the participant has 1,000 or more hours of employment.
6.	Normal Retirement	a. Eligibility: Attainment of age 65. b. Benefit: The date the participant attains age 65. c. Annual Pension Benefit: The product of the participant's credited service and the benefit rate in effect on the date of termination.

Date of Termination	Monthly Benefit Rate	Maximum Credited Serviced
Before 12/1/81	$ 5.25	25 years
12/1/81 - 11/30/82	6.25	30 years
12/1/82 - 11/30/83	6.75	30 years
12/1/83 - 11/30/84	7.25	30 years
12/1/84 - 11/30/85	7.75	30 years
12/1/85 - 11/30/86	8.25	30 years
12/1/86 - 11/30/90	8.75	30 years
12/1/90 - 11/30/91	9.75	30 years
12/1/91 - 11/30/92	10.75	30 years
12/1/92 - 11/30/93	11.75	30 years
12/1/93 - 11/30/94	12.25	30 years
12/1/94 - 11/30/95	12.75	30 years
12/1/95 - 11/30/96	13.25	30 years
12/1/96 - 11/30/97	14.00	30 years
12/1/97 - 11/30/98	14.50	30 years
12/1/98 and after	15.00	30 years

7. Early Retirement

   a. Eligibility: Age 55 and 10 years of vested service.

   b. Amount of Pension: The normal retirement benefit based on the participant's credited service, the monthly benefit rate and maximum credited service as of the participant's early retirement date; reduced by 0.5% for each complete month by which the participant's age is less than 65.

8. Late Retirement

   a. Eligibility: Attainment of age 65 or later.

   b. Amount of Pension: Benefit based on service to late retirement date and monthly benefit rate in effect at that date.

9. Disability Benefit

   a. Eligibility: Total and permanent disability prior to age 65 but after completion of 10 years of credited service.

   b. Benefit: The annual pension benefit is the lesser of 1) and 2):

      1.) An unreduced amount calculated as if the participant were age 65 and retired on the day he became disabled; or

      2.) 110% of the early retirement pension he would be eligible to receive at the greater of age 55 or his actual age at retirement, based on his credited service and the monthly benefit rate and maximum years of service as of his date of disability.

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10. Termination Benefit

a. Eligibility: 5 years of vested service.

b. Amount of Benefit: The annual pension benefit calculated as if the participant were age 65 at the date his employment terminates and payable from age 65. However, if the participant had 10 years of vested service at termination, payments may start at 55 reduced as for early retirement.

11. Death Benefits

a. Eligibility: 5 years of vested service payable on the later of:

1.) the first day of the month following the participant's death.

2.) the earlier of the first day of the month following the 55th birthday of the spouse or the participant.

b. Amount of Pension: The surviving spouse benefit shall be calculated as if the participant had elected the Joint & Survivor annuity with 50% of such reduced amount payable to his spouse.

c. Reduction: 93% reduction increased (or decreased) by 4% for each year spouse's age is greater than (or less than) the age of the participant.

12. Normal Form of Payment

a. Single: Five year certain and life annuity.

b. Married: Qualified 50% Joint and Survivor Annuity. The conversion factor is 93.0% CAF +/- 0.4% Per Year Age Difference.

13. Optional Forms of Payment

Any optional form of payment will be the actuarial equivalent of a five-year certain and life annuity.

Social Security Option

Sample conversion factors:

Age	Conversion Factor
55	0.544
56	0.590
57	0.642
58	0.699
59	0.763
60	0.833
61	0.912

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10 year Certain and Life Annuity

Sample conversion factors:

Age	Conversion Factor
55	0.98
60	0.97
65	0.95
70	0.91

Lump Sum of 10% of the benefit provided the lump sum payment amount falls between $500 and $3,500 with the remaining 90% of the benefit paid in the form elected by the participant.

Form	Conversion Factor
75% J&S	0.89 +/- 0.4% per year age difference, limited to 1.0

All other actuarial equivalent conversions are based on 417(e) applicable mortality and prior November applicable interest rates.

SCHEDULE SB ATTACHMENTS

Pension Plan for Brake Systems, Inc. Hourly-Paid Employees at Dallas, Texas (Plan #127) – Summary of Plan Provisions

1.	Effective Date	March 18, 1985. Latest amendment effective March 28, 2005.
2.	Plan Year	The calendar year.
3.	Employees Covered	Regular, full-time hourly employees located at the Dallas, Texas facility of Brake Systems, Inc. who are represented by the General Drivers, Warehousemen and Helpers Local Union No. 745.
4.	Participation Requirements	Age 21 and one year of service.
5.	Service	a. Vesting: One year for each plan year during which the participant completes 1,000 hours of service. Vesting service includes service prior to March 18, 1985. b. Credited: One year service for each plan year during which the participant completes 1,000 hours of service. Credited service shall be counted in years and completed months. Credited service does not include service prior to March 18, 1985
6.	Normal Retirement	a. Eligibility: Age 65 or if the participant was hired prior to April 1, 1973, retires after age 60 with 30 years of credited service, the participant is eligible for immediate commencement of benefits without reduction. b. Normal Retirement Date: The first day of the month coinciding with or next following attainment of age 65. c. Amount of Pension: The accrued benefit is a monthly amount equal to the number of years of credited service at termination of employment multiplied by the benefit multiple from the table below:

For Members Whose Last Day of Service Is:	Monthly Benefit Multiple
03/18/85 - 01/04/91	$11.00
01/05/91 - 01/04/93	$12.00
01/05/93 - 12/31/94	$13.00
01/01/95 – 02/05/99	$13.50
02/06/99 – 02/05/01*	$14.00
02/06/01 and after*	$14.50

* Future service only

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7.	Early Retirement	a. Eligibility: Age 55 and 15 years of vesting service b. Amount of Pension: The normal retirement benefit based on the participant's credited service and monthly benefit multiple as of the participant's early retirement date; reduced by 5/12 of 1% for each month that the benefit commences before the participant's normal retirement date.
8.	Late Retirement	a. Eligibility: Attainment of age 65 or later. b. Amount of Pension: Benefit based on credited service to late retirement date and monthly benefit multiple in effect at that date.
9.	Disability Benefit	a. Eligibility: Total and permanent disability after attainment of age 45 and completion of 15 years of vesting service. b. Benefit: Benefit based on service to date of disability and benefit multiple in effect, but not less than $150.00 per month.
10.	Termination Benefit	a. Eligibility: Completion of 5 years of vesting service. b. Amount of Benefit: A deferred monthly benefit, beginning at age 65, calculated the same as for normal retirement. If the participant had completed 15 years of service prior to his termination, the participant may elect to receive an actuarially reduced pension beginning on the first day of any month following his attainment of age 55 and prior to his Normal Retirement Date.
11.	Death Benefits	a. Eligibility: Completion of 5 years of vesting service. b. Amount of Benefit: The amount of the spouse's benefit will be 50% of the pension which the participant would have received under the normal form of pension if he had retired at age 55, or death if later. The spouse's benefit is payable on the later of the first of the month following the date the participant would have reached age 55, or his death.
12.	Normal Form of Pension	a. Single Participant: Single life annuity. b. Married Participant: Qualified 50% Joint and Survivor annuity, which is the actuarial equivalent of a single life annuity.
13.	Optional Forms of Payment	Any optional form of payment will be the actuarial equivalent of a life annuity. Actuarial equivalence is based on 1971 GAM with margins removed and projected to 1978 with scale E, 8.5% interest. Joint and Survivor annuity (50%, 75%, 100%) 10 year Certain and Life

SCHEDULE SB ATTACHMENTS

Pension Plan for Automotive Aftermarket Group Bargaining Employees located at Dover, OH (Plan #130) – Summary of Plan Provisions

1.	Effective Date	January 1, 1996. Latest amendment effective March 28, 2005.
2.	Plan Year	The calendar year.
3.	Employees Covered	Individual who is in the employment of the Dover division of Echlin, Inc. on or after December 29, 1995, who is a union employee represented by Local No. 92 of the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America.
4.	Participation Requirements	Each employee is eligible to become a participant on the date of (a) attainment of age 21, and (b) completion of one year of continuous service.
5.	Vesting Service	Period of Continuous Service commencing on the first day of the month in which occurs the employee's Employment Commencement Date and ending on the first day of the month coinciding with (next following, if none coincides with) his severance from service date. Continuous Service includes continuous service under the prior plan. Benefit Service is Vesting Service while the individual is in covered employment with Local No. 92 of the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America
6.	Accrued Benefit	The Accrued Benefit is a monthly amount equal to the number of years (and partial years) of Benefit Service at termination of employment, multiplied by the benefit multiple from the table below reduced for the accrued monthly pension attributable under the Prior Plan for periods of service prior to December 29, 1995.

For Members Whose Last Day of Service is After	Monthly Benefit Multiple
January 1, 1996 - November 30, 1996	$11.50
December 1, 1996 - November 30, 1997	12.50
December 1, 1997 - November 30, 1998	13.50
December 1, 1998 - November 30, 1999	14.00
December 1, 1999 - November 30, 2000	14.50
On or after December 1, 2000	15.00

7.	Normal Retirement Benefit	a. Eligibility: Retirement at age 65. b. Normal Retirement Date: Retirement at age 65. c. Amount of Pension: Accrued benefit at normal retirement date.
8.	Early Retirement	a. Eligibility: Age 60 and 10 years of vesting service

		b. Amount of Pension: Accrued benefit at early retirement reduced by 5/9th's of 1% for each month that the benefit commences before the employee's normal retirement date.
9.	Total and Permanent Disability Benefit	a. Eligibility: Total and permanent disability prior to age 65, but after completion of 10 years of vesting service. Participant must become entitled to receive disability benefits under the Federal Social Security Act.
		b. Amount of Benefit: Accrued benefit at date of disability unreduced for early commencement.
10.	Deferred Vested Retirement Benefit	a. Eligibility: 5 years of vesting service or the participant's 65th birthday.
		b. Amount of Benefit: Accrued benefit at termination payable at age 65, or reduced for early retirement if payments commence prior to age 65, and the employee has over 10 years of vesting service at date of termination.
11.	Pre-Retirement Spouse's Benefit	a. Eligibility: Death of the participant after 5 years of vesting service.
		b. Amount of Benefit: The benefit payable to the spouse of the covered employee is the amount that would have been payable to the spouse had the covered employee chosen the qualified joint and survivor annuity payable on the later of the first of the month following the date of death of the covered employee, or the date on which the employee would have been eligible for early retirement.
12.	Normal Form of Pension	a. Spouse's Benefit: Payable as a single life annuity.
		b. Retirement Benefit: Actuarially reduced 50% joint and survivor annuity if the participant is married at the date payments commence. If the participant is unmarried the normal form of payment is a life annuity.
13.	Optional Forms of Payment	Reduced benefits paid under optional forms are actuarially equivalent to benefits paid as a life annuity. Conversion is based on UP84 Unisex set backward 3 years for the spouse, 8%.

SCHEDULE SB ATTACHMENTS

Pension Plan for AIMCO Products Union Hourly Employees Located at Amherst, NY (Plan #131) – Summary of Plan Provisions

1.	Effective Date	January 1, 1976 (most recently amended effective as of March 28, 2005).
2.	Eligibility for Coverage	Hourly paid employees represented by Lodge No. 1053 of the International Association of Machinists and Aerospace Workers, AFL-CIO.
3.	Participation Requirements	First day of month following attainment of age 21 and completion of one year of continuous service
4.	Normal Retirement Date	The end of the month in which the member reaches age 65.
5.	Continuous Service	Total period of (uninterrupted) employment commencing on the member's employment date.
6.	Credit Service	One year of service is credited for each calendar year in which the member is paid for 1,680 hours. If member works less than 1,680 hours, he/she will be granted 1/10 of a year of credited service for each 168 hours paid for during a year
7.	Accrued Benefit	Normal Retirement Benefit calculated using member's Credited Service in each benefit periods and the applicable benefit rate at the date of determination.
8.	Normal Retirement Benefit	a. Eligibility: Must have attained age 65. b. Benefit: The benefit is a monthly amount equal to the applicable benefit rate (shown below) multiplied by the years of Credited Service. Total years of credited service shall be those years immediately preceding date of retirement and shall not exceed 35 years.

For the Period of Credited Service Earned Between	Benefit Rate
January 1, 1972 to December 31, 1981	$10.00
January 1, 1982 to December 31, 1991	15.00
January 1, 1992 and thereafter	20.00

c. Payment: Benefit payable monthly for life commencing on member's retirement date

SCHEDULE SB ATTACHMENTS

9.	Early Retirement Benefit	a. Eligibility: Must have attained age 55 with five years of Continuous Service. b. Amount of Benefit: Accrued benefit deferred to age 65, or immediate benefit equal to accrued benefit, reduced by 1/15th for each of first 5 years and 1/30th for each of the next 5 years by which commencement precedes normal retirement date
10.	Deferred Retirement Benefit	a. Eligibility: Retirement after age 65. b. Benefit: Calculated and payable in the same manner as the Normal Retirement Benefit but based upon member's Credited Service and the applicable benefit rate at actual retirement date.
11.	Disability Benefit	a. Eligibility: Totally and permanently disabled after age 50 and 15 years of Continuous Service. b. Benefit: Accrued benefit as of date of disability payable immediately. Minimum monthly benefit prior to Normal Retirement date is $50. Benefits is reduced by any company provided Public Disability Benefit received by the participant.
12.	Deferred Vested Benefit	a. Eligibility: Termination other than by retirement, death or disability. Member must have completed 5 years of Continuous Service. b. Benefit: Accrued benefit deferred to age 65, or reduced benefit after age 55. Reduction same as for early retirement.
13.	Death Benefits	Pre-Retirement a. Eligibility: Death after becoming eligible for a vested benefit. Benefit commences no earlier than earliest retirement date that could have been elected by deceased participant. b. Benefit: Accrued benefit at time of death, adjusted as if participant had retired on date payments to spouse commence under 50% joint and survivorship option, and then died. For a terminated vested participant there is a charge for each year coverage is in effect after termination date. Coverage for which a charge is made may be waived with consent of the spouse. Post-Retirement Based on form of benefit chosen at retirement.

SCHEDULE SB ATTACHMENTS

14. Optional Forms of Payment	The following optional benefit forms are available: • Straight Life Annuity (Normal form for single employees) • Joint and Survivor Annuity (Normal form for married employees)

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	2,625,486	15.00000	2,625,486	241,988
Total		2,625,486		2,625,486	241,988

Plan Name: Dana Combined Hourly Employees' Pension Plan
EIN / PN: 26-1318190/003
Plan Sponsor: Dana Limited
Valuation Date: January 1, 2025

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 23
Information on Use of Substitute Mortality Tables

Substitute mortality tables are used for the entire plan populations, including:

- Male participants (annuitants and non-annuitants), including disabled participants
- Female participants (annuitants and non-annuitants), including disabled participants

Prescribed tables are used for the following plan populations: None

Mortality ratio used to develop the table: 1.295454

Mortality table is constructed based on partial credibility

Partial credibility weighting factor: 0.819914

The last plan year for which the IRS approval for the substitute mortality tables applies is: 2028