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
- [X] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [ ] a single-employer plan
- [ ] a DFE (specify) _____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
FORMOSA PLASTICS CORPORATION, U.S.A. PENSION PLAN

1b Three-digit plan number (PN) ▶ 334

1c Effective date of plan 01/01/1981

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)
FORMOSA PLASTICS CORPORATION, U.S.A.

9 PEACH TREE HILL ROAD
LIVINGSTON, NJ 07039

2b Employer Identification Number (EIN)
13-2968367

2c Plan Sponsor's telephone number
973-992-2090

2d Business code (see instructions)
325200

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2026	YU CHI HUANG
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

3b Administrator's EIN

3c Administrator's telephone number

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

a Sponsor's name

4b EIN

c Plan Name

4d PN

5	Total number of participants at the beginning of the plan year	**5**	4727
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)**	3665
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	3667
b	Retired or separated participants receiving benefits	**6b**	280
c	Other retired or separated participants entitled to future benefits	**6c**	722
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	4669
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	81
f	Total. Add lines **6d** and **6e**.	**6f**	4750
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**	90
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

1A 1C

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

9a Plan funding arrangement (check all that apply)

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

9b Plan benefit arrangement (check all that apply)

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

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

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

A Name of plan
FORMOSA PLASTICS CORPORATION, U.S.A. PENSION PLAN

B Three-digit plan number (PN) ▶ 334

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
FORMOSA PLASTICS CORPORATION, U.S.A.

D Employer Identification Number (EIN)
13-2968367

E Type of plan: ☐ Single ☐ Multiple-A ☒ Multiple-B

F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	345592083
b Actuarial value	**2b**	329339068

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	349	24858779	24858779
b For terminated vested participants	729	20226282	20226282
c For active participants	3665	189632429	194682872
d Total	4743	234717490	239767933

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

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

5 Effective interest rate	**5**	5.34 %
6 Target normal cost		
a Present value of current plan year accruals	**6a**	12528111
b Expected plan-related expenses	**6b**	705000
c Target normal cost	**6c**	13233111

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

09/10/2026
Date

BRIANNA ZAMBITO
Type or print name of actuary

26-08617
Most recent enrollment number

FIDELITY INVESTMENTS
Firm name

212-335-5639
Telephone number (including area code)

640 FIFTH AVENUE
NEW YORK, NY 10019
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	126895498
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	13814884
9	Amount remaining (line 7 minus line 8)	0	113080614
10	Interest on line 9 using prior year's actual return of 9.64 %	0	10900971
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 5.19 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	123981585

Part III Funding Percentages

14	Funding target attainment percentage	14	85.64 %
15	Adjusted funding target attainment percentage	15	137.35 %
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	93.52 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date.	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:

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

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

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	13233111
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	34410450	3261125
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**	16494236

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	16494236	16494236

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

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

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

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

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

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

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

A Name of plan
FORMOSA PLASTICS CORPORATION, U.S.A. PENSION PLAN

B Three-digit plan number (PN) ▶ 334

C Plan sponsor's name as shown on line 2a of Form 5500
FORMOSA PLASTICS CORPORATION, U.S.A.

D Employer Identification Number (EIN)
13-2968367

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

FIDELITY MANAGEMENT TRUST CO

04-2723880

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 13 17 50	ADMIN/ACTRY CONSULTING	251440	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

UBS ASSET MANAGEMENT

13-2638165

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17 50	CONSULTING	185000	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

(complete as many entries as needed)

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

a Name:

b EIN:

c Position:

d Address:

e Telephone:

Explanation:

SCHEDULE 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
FORMOSA PLASTICS CORPORATION, U.S.A. PENSION PLAN

B Three-digit plan number (PN) ▶ 334

C Plan sponsor's name as shown on line 2a of Form 5500
FORMOSA PLASTICS CORPORATION, U.S.A.

D Employer Identification Number (EIN)
13-2968367

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	167942	36374
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	608058	641867
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)		
(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)	344872138	362706431
(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	345648138	363384672
Liabilities			
1g Benefit claims payable	1g		
1h Operating payables	1h		
1i Acquisition indebtedness	1i		
1j Other liabilities	1j	56055	54500
1k Total liabilities (add all amounts in lines 1g through1j)	1k	56055	54500
Net Assets			
1l Net assets (subtract line 1k from line 1f)	1l	345592083	363330172

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	24357628	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		24357628
(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)		
(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)		16869113
c Other income	2c		35276
d Total income. Add all **income** amounts in column (b) and enter total	2d		41262017
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	22586426	
(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)		22586426
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)	338804	
(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)	97636	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	501062	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		937502
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		23523928
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		17738089
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [X] Unmodified **(2)** [ ] Qualified **(3)** [ ] Disclaimer **(4)** [ ] Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) [X] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [ ] neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BDO USA,P.C. **(2)** EIN: 13-5381590

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 574977.

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
FORMOSA PLASTICS CORPORATION, U.S.A. PENSION PLAN

B Three-digit plan number (PN) ▶ 334

C Plan sponsor's name as shown on line 2a of Form 5500
FORMOSA PLASTICS CORPORATION, U.S.A.

D Employer Identification Number (EIN)
13-2968367

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): _____ _____

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** 171

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: 66.0 % Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: 24.0 %
High-Yield Debt: 10.0 % Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

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

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation._____

Part VII IRS Compliance Questions

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

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

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

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

SCHEDULE MEP (Form 5500)	MULTIPLE-EMPLOYER RETIREMENT PLAN INFORMATION	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**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 FORMOSA PLASTICS CORPORATION, U.S.A. PENSION PLAN	**B** Three-digit Plan number (PN)..... ▶ 334
C Plan administrator's name as shown on line 3a of Form 5500/Form 5500-SF FORMOSA PLASTICS CORPORATION, U.S.A.	**D** Administrator's EIN 13-2968367

Part I Type of Multiple-Employer Pension Plan. All multiple-employer pension plans must complete.

1 Check the appropriate box to indicate type of multiple-employer pension plan. (Only defined contribution plans may check lines 1a, 1b, and 1c. Defined benefit plans and defined contribution plans not checking lines 1a, 1b, or 1c should check line 1d. See Instructions).

- **a** [X] association retirement plan (See 29 CFR 2510.3-55) (Complete Part II)
- **b** [ ] professional employer organization plan (PEO Plan) (See 29 CFR 29 CFR 2510.3-55) (Complete Part II)
- **c** [ ] pooled employer plan (PEP) (See 29 CFR 2510.3-44) (Complete Parts II and III)
- **d** [ ] other multiple-employer pension plan (Describe)_____ (Complete Part II)

Part II Participating Employer Information.

2 All multiple-employer pension plans that are subject to section 210(a) of ERISA (see instructions for filing the Form 5500) must complete Part II, in addition to Part I, in accordance with the instructions, to report the information for each employer participating in the multiple-employer pension plan. **Defined contribution plans must complete lines 2a-2d. All other multiple-employer pension plans complete lines 2a-2c only. Complete as many entries as needed to list the required information for each participating employer that is not an individual person (see instructions).**

2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
FORMOSA PLASTICS CORP U.S.A	13-2968367	0.00	
2a Name of Participating Employer	**2b** EIN	**2c** Percentage of Total Contributions for the Plan Year	**2d** Aggregate Account Balances Attributable to Participating Employer
NAN YA PLASTICS CORPORATION, U.S.A	22-2317512	0.00	

CAUTION Do not individually list information for working owners (see instructions and 29 CFR 2510.3-55(d)(2)) or other individuals who are participants or beneficiaries in the plan or arrangement that are no longer associated with a particular participating employer or participating employer plan (see instructions). Providing identifying information for individuals may result in rejection of this filing. If there are any such individuals in the plan, answer "Yes" to line 2e and provide the total information for all such individuals, without providing names or other identifying information.

2e	Does the plan include any individuals not participating through an employer or who are individual working owners?	**2e**	[ ] Yes [ ] No
2f	If you answer "Yes" in line 2e, enter a good faith estimate of the percentage of total contributions made by all such individuals that are not listed on line 2a during the plan year.	**2f**	
2g	If you answer "Yes" in Line 2e, enter the aggregate account balances for all such individuals that are not listed on line 2a.	**2g**	

Part III Pooled Employer Plan Information

Line 3. All Pooled employer plans must answer all of the questions in Part III, in addition to completing all of Parts I and II.

3a Is the pooled plan provider (identified as the plan sponsor and administrator in Part II of the Form 5500) currently in compliance with the Form PR (Pooled Plan Provider Registration Statement) requirements? (See instructions and 29 CFR 2510.3-44) ☐ Yes ☐ No

3b If line 3a is "Yes", enter the ACK ID for the most recent Form PR that was required to be filed under the Form PR filing requirements. (Failure to enter a valid ACK ID will subject the Form 5500 filing to rejection as incomplete.)

ACK ID _____

Structured Attachment	Schedule SB, line 26b	2025
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Schedule of Projection of Expected Benefit Payments**	This Form is Open to Public Inspection

Name of Plan	FORMOSA PLASTICS CORPORATION, U.S.A. PENSION PLAN						
Plan Year Begin Date	01/01/2025	Plan Year End Date	12/31/2025	EIN	13-2968367	PN	334

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2025	56374617	5391142	2760939	64526698
2026	17424989	925987	2652047	21003023
2027	16039186	449638	2535299	19024123
2028	13565742	1126218	2413078	17105038
2029	11956104	796158	2298588	15050850
2030	11027288	838348	2183883	14049519
2031	10226157	528506	2068452	12823115
2032	9517013	1475225	1952829	12945067
2033	8764512	681326	1837756	11283594
2034	8664071	958118	1723938	11346127
2035	7867819	625943	1612008	10105770
2036	7332165	1016049	1502473	9850687
2037	6892406	1130722	1395701	9418829
2038	6382475	1035716	1291928	8710119
2039	6152579	695435	1191295	8039309
2040	5841832	723502	1093901	7659235
2041	5879392	710549	999847	7589788
2042	6388367	892399	909258	8190024
2043	5810807	922129	822287	7555223
2044	5321446	813548	739127	6874121
2045	5754891	637921	660000	7052812
2046	5220968	1437769	585150	7243887
2047	4900057	964231	514843	6379131
2048	4941748	848534	449348	6239630
2049	5145326	1430367	388913	6964606

Name of Plan	FORMOSA PLASTICS CORPORATION, U.S.A. PENSION PLAN						
Plan Year Begin Date	01/01/2025	Plan Year End Date	12/31/2025	EIN	13-2968367	PN	334

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2050	4746864	1287347	333733	6367944
2051	5251828	1184323	283912	6720063
2052	4506901	631846	239449	5378196
2053	5136787	2019646	200230	7356663
2054	6037211	1188440	166052	7391703
2055	5112110	1858352	136615	7107077
2056	5017976	1351869	111554	6481399
2057	4814134	1122254	90462	6026850
2058	4780424	719561	72902	5572887
2059	3594778	1232730	58439	4885947
2060	3513103	904197	46648	4463948
2061	3906724	605539	37131	4549394
2062	2918837	665351	29523	3613711
2063	1924592	346995	23498	2295085
2064	1149268	110187	18769	1278224
2065	1110373	215692	15093	1341158
2066	885981	132233	12263	1030477
2067	303449	80062	10102	393613
2068	176696	73042	8465	258203
2069	64423	66341	7230	137994
2070	14034	59967	6298	80299
2071	650	53926	5590	60166
2072		48223	5042	53265
2073		42854	4607	47461
2074		37821	4246	42067

Formosa Plastics Corporation U.S.A. Pension Plan

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

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

Formosa Plastics Corporation U.S.A. Pension Plan

Financial Statements and ERISA-Required Supplemental Schedules

Years Ended December 31, 2025 and 2024

Formosa Plastics Corporation U.S.A. Pension Plan

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Note: Other schedules required by section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the ERISA have been omitted because they are not applicable

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Independent Auditor's Report

The Benefits Administration Committee
Formosa Plastics Corporation U.S.A. Pension Plan
Livingston, New Jersey

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

We have performed audits of the financial statements of Formosa Plastics Corporation U.S.A. Pension Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2025 and 2024, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to 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 (DOL) Rules and Regulations for Reporting and Disclosure under ERISA (ERISA Section 103(a)(3)(C) audit). As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency (qualified institution), provided that the investment information is prepared and certified to by the qualified institution in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Management has obtained 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 6 to the financial statements, is complete and accurate.

Opinion

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

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

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



Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 GAAP.

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2025 and Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2025 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial

statements or to the financial statements themselves, and other additional procedures in accordance with GAAS.

For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

BDO USA, P.C.

October 14, 2026

Financial Statements

Formosa Plastics Corporation U.S.A. Pension Plan

Statements of Net Assets Available for Benefits

December 31,	**2025**	2024
Assets		
Non-interest bearing cash	**$ 36,374**	$ 167,942
Investments, at fair value	**362,706,431**	344,872,138
Dividends receivable	**641,867**	608,058
Total Assets	**363,384,672**	345,648,138
Liabilities		
Due to broker	**54,500**	56,055
Net Assets Available for Benefits	**$ 363,330,172**	$ 345,592,083

See accompanying notes to financial statements.

Formosa Plastics Corporation U.S.A. Pension Plan

Statements of Changes in Net Assets Available for Benefits

Year ended December 31,	**2025**	2024
Additions		
Investment Income:		
Net appreciation in fair value of investments	**$ 16,869,113**	$ 15,427,331
Interest and dividend income	**24,357,628**	15,764,263
Total Investment Income	**41,226,741**	31,191,594
Other income	**35,276**	22,481
Total Additions	**41,262,017**	31,214,075
Deductions		
Benefits paid to participants and beneficiaries	**22,586,426**	14,250,457
Administrative expenses	**937,502**	841,241
Total Deductions	**23,523,928**	15,091,698
Net Increase	**17,738,089**	16,122,377
Net Assets Available for Benefits, beginning of year	**345,592,083**	329,469,706
Net Assets Available for Benefits, end of year	**$ 363,330,172**	$ 345,592,083

See accompanying notes to financial statements.

1. Plan Description

The following description of The Formosa Plastics Corporation U.S.A. Pension Plan (the Plan) is provided for general information purposes only. Participants of the Plan should refer to the comprehensive Plan document for a complete description of the Plan's provisions.

General

The Plan was adopted effective January 1, 1981 and was last restated January 1, 2012 and is a multiple employer defined benefit plan. Formosa Plastics Corporation, U.S.A. and Nan Ya Plastics Corporation U.S.A. (collectively, the Company) are the Plan's sponsors. The Plan covers all full-time salaried and hourly employees of Formosa Plastics Corporation U.S.A. who are not employed in an hourly status at the Delaware or Illinois facilities or the New Jersey office. The Plan also covers all full-time salaried or hourly employees of Nan Ya Plastics Corporation U.S.A. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Trustee and Administration of the Plan

The recordkeeper of the Plan is Fidelity Workplace Services LLC and the trustee and custodian of the Plan is Fidelity Management Trust Company (Fidelity). The administrator of the Plan is the Company. The trustee holds all assets of the Plan in accordance with the service provider contract with the Company. The Plan's Benefits Administration Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance.

Eligibility Requirements

The eligible employee must be a full-time salaried or hourly employee that is not a leased employee. An eligible employee shall become a participant in the Plan as of the first day of the month coinciding with or immediately following their hire date. Temporary employees with a minimum of 1,000 hours of service in one year, as defined, are eligible to participate in the Plan effective on the enrollment date immediately following the completion of that one-year period.

Funding Policy and Contributions

The Plan's funding policy is for the Company to contribute an amount that will meet or exceed the annual ERISA minimum funding requirement. Company contributions to the Plan are determined by the Plan's actuary. The Company elected to use a portion of the prefunding balance to satisfy the minimum funding requirements of ERISA for 2025 and 2024 and did not make cash contributions to the Plan. No employee contributions are permitted.

Participant Accounts

Under the Plan provisions, amounts are credited by the Company to the participants' hypothetical accounts. The Company will credit participants' accounts based upon a percentage of each eligible participant's compensation, as defined. Participants' hypothetical accounts also receive interest credits at the end of each year equal to the annual yield on one-year U.S. Government Treasury Securities.

Participants, except the eligible employees of Nan Ya Plastics Corporation U.S.A., who have completed less than 15 years of service as of January 1 of the year, will be credited with 5.25% of their compensation and those participants who have completed 15 or more years of service, will be credited with 7.00% of their compensation. Eligible employees of Nan Ya Plastics Corporation U.S.A. will be credited with 2.50% of their compensation for less than 15 years of service and 3.00% for 15 or more years of service.

Vesting

Participants become fully vested at the earlier of completion of three years of vesting service or death or attainment of normal retirement age of 65, while still employed by the Company.

Benefit Payments

The Plan generally provides for normal retirement benefits at age 65, early retirement benefits at age 55 with 5 years of service or attainment of age 50 and whose years of service, when added to their age, equals 75 or more, and survivor benefits.

Participants and their beneficiaries may elect to receive their distributions, subject to certain Plan provisions, in the form of a life annuity, increasing annuity, joint and survivor annuity or a lump-sum payment.

2. Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

The investments of the Plan are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 7 for a discussion of fair value investments.

Purchases and sales of the investments within the Plan are reflected on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation includes the Plan’s gains and losses on instruments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments are recorded when paid.

Administrative Expenses

Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. All other administrative expenses of the Plan are paid by the Company and excluded from these financial statements. Investment related expenses are included in net appreciation in the fair value of investments.

3. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits payable under all circumstances (retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered to the valuation date.

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

The significant actuarial assumptions used in the valuations as of January 1, 2025 were as follows:

Expected rate of return on Plan assets	7.00%
Salary increases	Cost-of-living adjustment plus additional increase varying by age ranging from 1.75% to 9.48%
Separation before normal retirement	Assumed annual rates of withdrawal, death, disability and early retirement
Mortality basis	Pri-2012 Blue Collar Mortality Tables with Scale MP-2021 Mortality Improvement Scale applied on a generational basis
Credit interest rate on cash balances	3.75% in 2025 and a range of 3.50% to 3.00% thereafter
Spouses	100% assumed married and that a male is three years older than his female spouse

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits. The computations of the actuarial present value of accumulated plan benefits were made as of January 1, 2025. Had the valuations been performed as of December 31, there would be no material differences.

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

January 1, 2025	
Vested Benefits	
Participants and beneficiaries receiving payments	$ 21,665,866
Terminated participants	17,359,762
Active participants	171,370,417
Nonvested benefits	4,957,040
Total Actuarial Present Value of Accumulated Plan Benefits	$ 215,353,085

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

Actuarial Present Value of Accumulated Plan Benefits, January 1, 2024	$ 201,375,515
Benefits accumulated, including experience gains and losses	14,622,071
Benefits paid	(14,250,457)
Decrease in discount period	13,605,956
Total Actuarial Present Value of Accumulated Plan Benefits, January 1, 2025	$ 215,353,085

The Plan is not considered an "at risk plan" for the 2025 Plan year.

4. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan by a letter dated August 11, 2009 that the Plan and related trust were designed in accordance with the applicable provisions of the Internal Revenue Code (Code). Although the Plan has been amended since receiving the determination letter, Plan management believes that the Plan and the related trust is currently designed and operated in compliance with the applicable requirements of the IRC and continues to be tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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

5. Plan Termination

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

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

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

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

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

d) All nonvested benefits.

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

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

6. Certified Investments

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

7. Fair Value Measurements

Accounting Standards Codification (ASC) 820, *Fair Value Measurement*, provides for a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

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

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

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

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

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

December 31, 2025

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 362,706,431	$ -	$ -	$ 362,706,431
Total Investments, at fair value	$ 362,706,431	$ -	$ -	$ 362,706,431

December 31, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds	$ 344,872,138	$ -	$ -	$ 344,872,138
Total Investments, at fair value	$ 344,872,138	$ -	$ -	$ 344,872,138

8. Party-in-Interest and Related Party Transactions

Certain Plan investments are in funds and accounts that are managed by Fidelity or their subsidiaries and affiliates. As described in Note 2, the Plan paid certain expenses related to Plan operations and investment activity to various service providers. These transactions are party-in-interest transactions, which are exempt from prohibited transaction rules.

9. Risk and Uncertainties

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

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

10. Subsequent Events

The Plan has evaluated subsequent events through October 14, 2026, the date the financial statements were available to be issued. There were no subsequent events requiring adjustment to or disclosure in the financial statements.

ERISA-Required Supplemental Schedules

Formosa Plastics Corporation U.S.A. Pension Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)

EIN: 13-2968367 **Plan Number: 334**

December 31, 2025

(a)	(b) Identity of Issuer, Borrower or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Mutual Funds			
	AB Select US	Long/Short I	$ 16,807,162	$ 18,189,694
	American Century Investments	Large Cap Equity R6	7,922,712	9,090,845
	American Funds	Europacific Growth R6	20,294,368	22,127,706
	BlackRock	Strategic Global Bond K	17,315,189	18,191,701
	Guggenheim Investments	Limited Duration R6	17,480,026	18,153,915
	Guggenheim Investments	Total Return Bond R6	21,130,245	21,785,667
	Janus Henderson	Global Real Estate N	17,088,241	18,139,058
	JPMorgan	Equity Income R6	16,052,915	17,901,270
	MassMutual	Blue Chip Growth I	20,035,010	18,354,706
	MassMutual	Core Bond I	21,179,860	21,796,611
	MFS	International Diversification R6	17,895,836	21,934,622
	Neuberger Berman	Long Short Fund Class I	15,163,740	18,242,695
	PIMCO	Income Institutional	20,753,531	21,790,058
*	Fidelity	Strategic Income	17,242,669	17,510,424
	Vanguard	FTSE Socal Index I	5,258,792	9,139,139
	Vanguard	Institutional Index I	6,774,070	10,931,384
	Vanguard	Midcap I Inst	12,676,381	17,941,329
	Vanguard	Smallcap Index Institutional	12,952,083	17,964,554
	Vanguard	Total Bond Market Index I	21,389,315	21,771,802
	Voya	Strategic Income Opportunities R6	20,901,156	21,749,251
	Total		$326,313,301	$ 362,706,431

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

Formosa Plastics Corporation U.S.A. Pension Plan

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions

EIN: 13-2968367 Plan Number: 334

Year ended December 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset at Transaction Date	(i) Net Gain or (Loss)
Category (iii) - Series of Reportable Security Transactions Exceeding 5% of Plan Assets *							
Fidelity**	Fidelity Advisor Strategic Income Fund	$ 23,231,861	$ -	$ -	$ 23,231,861	$ 23,231,861	$ -
Fidelity**	Fidelity Advisor Strategic Income Fund	-	23,469,762	-	23,041,099	23,469,762	428,663
Total Category (iii)		$ 23,231,861	$ 23,469,762	$ -	$ 46,272,960	$ 46,701,623	$ 428,663

* There are no category (i), (ii) or (iv) transactions.

** Party-in-interest as defined by ERISA.

Attachment to 2025 Schedule SB
Schedule SB, Line 26a — Schedule of Active Participant Data

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Age and Service Distribution of Active Members [1]

	Completed Years of Credited Service on January 1, 2025										
Attained Age	**<1**	**1-4**	**5-9**	**10-14**	**15-19**	**20-24**	**25-29**	**30-34**	**35-39**	**40+**	**Total**
Under 25											
Number	78	82									**160**
Average Pay	30,097	87,548									**59,541**
Average Cash Balance	1,374	8,775									**5,167**
25-29											
Number	84	238	105	2							**429**
Average Pay	36,674	88,606	112,767								**84,323**
Average Cash Balance	1,756	9,814	31,942								**13,733**
30-34											
Number	43	210	238	39							**530**
Average Pay	40,429	90,579	109,864	111,977							**96,745**
Average Cash Balance	1,959	11,021	32,900	51,102							**23,060**
35-39											
Number	40	140	161	116	12						**469**
Average Pay	46,261	93,142	106,191	115,651							**99,721**
Average Cash Balance	2,207	11,785	33,330	57,561							**31,360**
40-44											
Number	21	98	123	110	52	8	3	1			**416**
Average Pay	54,034	89,785	108,476	114,638	127,007						**105,133**
Average Cash Balance	2,589	10,710	34,038	59,539	85,049						**41,411**
45-49											
Number	21	64	96	66	65	43	27	2			**384**
Average Pay	51,191	86,206	104,873	114,709	123,660	127,804	110,053				**106,526**
Average Cash Balance	2,457	10,688	33,554	61,866	85,305	120,208	117,047				**57,484**
50-54											
Number	9	52	72	53	30	31	82	46			**375**
Average Pay		94,968	107,330	117,668	114,930	122,916	129,281	121,226			**114,289**
Average Cash Balance		12,642	36,064	63,683	79,633	117,363	135,638	148,557			**81,695**
55-59											
Number	6	33	42	21	32	20	70	122	18		**364**
Average Pay		92,656	113,106	102,757	116,023	126,621	130,720	127,496			**118,402**
Average Cash Balance		10,101	37,956	60,591	84,986	125,330	146,788	169,603			**114,725**

[1] Projected compensation for the 2025 valuation year, capped at the IRC § 401(a)(17) limit. Average compensation is not reported for cells with fewer than 20 participants.

Attachment to 2025 Schedule SB
Schedule SB, Line 26a — Schedule of Active Participant Data

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Attained Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
60-64											
Number		11	29	26	30	19	44	121	34	11	**325**
Average Pay			116,749	112,562	124,521		124,080	139,838	160,209		**135,733**
Average Cash Balance			39,854	64,197	88,450		142,941	185,574	215,332		**146,757**
65-69											
Number		10	6	16	13	10	19	58	13	15	**160**
Average Pay								131,804			**133,531**
Average Cash Balance								195,138			**161,155**
Over 69											
Number	1	1	1		4	3	4	17	5	17	**53**
Average Pay											**165,429**
Average Cash Balance											**241,350**
Total											
Number	**303**	**939**	**873**	**449**	**238**	**134**	**249**	**367**	**70**	**43**	**3,665**
Average Pay	39,974	90,754	108,817	114,223	122,446	130,881	125,450	131,980	151,648	186,187	**106,027**
Average Cash Balance	1,893	10,762	33,793	59,469	85,890	126,294	138,467	177,111	210,173	308,167	**63,197**

Attachment to 2025 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Actuarial Assumptions and Methods

ERISA Interest Rates as required by IRC Section 430 based on plan sponsor election of the look-back month for the segment rates:

"Minimum" means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

"Maximum" means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

	2025 Plan Year		**2024 Plan Year**	
Purpose	Minimum	Maximum	Minimum	Maximum
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	0	0	0	0
First 5 years	5.00%	5.00%	4.75%	4.37%
Next 15 years	5.27%	5.27%	4.96%	4.96%
Over 20 years	5.50%	5.40%	5.59%	4.95%
Applicable Law for the segment rates corridor	ARPA	Not Applicable	ARPA	Not Applicable

Expected Return on Assets for smoothing the Actuarial Value of Assets: 7.00% (unchanged from prior year), limited to the appropriate third segment rate as described in IRC § 430(h).

Consumer Price Index (CPI): 2.50% (unchanged from prior year).

Administrative Expenses: $705,000. Estimated based on the prior year's non-investment related expenses plus the current year's PBGC premium expected to be paid from the Trust (previously $455,000).

Attachment to 2025 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Actuarial Assumptions and Methods (continued)

Salary Scale: Select and ultimate rates varying by age and service, as determined by the prior actuary for the plan. This assumption is monitored for patterns of significant consistent gains or losses.

Sample rates are shown below:

Years of Service	Rate
< 1	7.00%
1	6.50%
2	6.00%
3	5.50%
4	5.00%
> 5	See Rates Below

Age	Salaried Rate	Hourly Rate
25	9.48%	6.45%
30	7.23%	5.12%
35	5.93%	4.59%
40	5.06%	4.03%
45	4.53%	3.98%
59	4.24%	3.91%
55	4.09%	3.86%
60	3.97%	3.80%
65 and over	1.75%	1.75%

Cash Balance Interest Crediting Rate: See Table below (unchanged from prior year).

Year	Rate
2024	4.00%
2025	3.75%
2026	3.50%
2027	3.25%
2028+	3.00%

Attachment to 2025 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Actuarial Assumptions and Methods (continued)

Mortality:
IRS 2024 Generational Mortality Table as prescribed by IRC Section 430 for plans with more than 500 participants. This is a fully generational mortality table based on the Pri-2012 Total Mortality Tables projected with the adjusted MP 2021 Mortality Improvement Scale with annual mortality improvements capped at 0.78% as required by Secure 2.0 Act. This plan does not have a large enough population to vary from the standard tables. (Previously IRS 2024 Generational Mortality Table.) This plan does not have a large enough population to vary from the standard tables.

Termination Rates: Select and ultimate rates varying by age and service, as determined by the prior actuary for the plan. This assumption is monitored for patterns of significant consistent gains or losses.

Sample rates are shown below:

Years of Service	Rate
< 1	28.30%
1	23.10%
2	18.30%
3	14.10%
4	10.90%
> 5	See Rates Below

Age	Male Rate	Female Rate
25	10.61%	28.98%
35	5.17%	9.58%
45	2.24%	3.05%
55	0.76%	1.11%

Attachment to 2025 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Actuarial Assumptions and Methods (continued)

Disability Incidence Rates: For active participants, sample rates varying by age, based on the table below:

Age	Disability Rate
25	0.09%
30	0.10%
35	0.13%
40	0.20%
45	0.33%
50	0.58%
55	1.02%
60	1.60%

Retirement Rates: For active participants, sample rates varying by age, based on the table below:

Age	Retirement Rate
50-51	1.00%
52-53	2.00%
54-55	3.00%
56-57	4.00%
58	5.00%
59	6.00%
60	9.00%
61	12.00%
62	21.00%
63-64	25.00%
65	100.00%

Terminated vested participants are assumed to commence benefits at age 65.

Marital Status: 100% of participants are assumed married, with females 3 years younger than their male spouses.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Actuarial Assumptions and Methods (continued)

Maximum Benefit: $280,000 for 2025. For determining limitations under funding amounts, no future increases in the IRC Section 415 limit have been reflected.

Maximum Salary: $350,000 for 2025. For determining limitations under funding amounts, no future increases in the salary limit have been reflected.

Form of Payment: 100% of Cash Balance participants are assumed to elect a lump sum upon retirement.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Actuarial Assumptions and Methods (continued)

Actuarial Value of Plan Assets for Funding Purposes:

The actuarial value of assets is equal to:

a) the market value of assets, including discounted receivables, on the valuation date, less

b) the following percentages of prior years' investment gains (losses):

   i) 67% of the prior year, and
   ii) 33% of the second prior year,

   Investment gains and losses are defined as the excess or deficiency of the expected return on the market value (at an assumed rate of 7.00%, not to exceed the third segment rate for that year) over the actual return on the market value of assets, including discounted receivables, for any given year.

c) The actuarial value of assets can be neither less than 90% nor greater than 110% of the market value of assets, including discounted receivables.

Shortfall Amortization Charge for ERISA Funding Purposes: Per IRC Section 430(c), the shortfall amortization charge for any plan year is the aggregate total (not less than zero) of the shortfall amortization installments for such plan year with respect to any shortfall amortization base which has not been fully amortized. The shortfall amortization installments are the amounts necessary to amortize the shortfall amortization base of the plan for any plan year in level annual installments over the 15-year period beginning with such plan year.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Actuarial Assumptions and Methods (continued)

Actuarial Cost Method: The unit credit cost method is used for ERISA funding target (FT). Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits (PVAB) for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

The projected unit credit method is used for IRS maximum deductible limit cushion amount. Under this method, accrued pension benefits are determined for all eligible active participants reflecting service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. This liability for active participants is then added to the present value of all benefits for inactive participants to determine the total liability under this method.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Disclosure of Reliance on Models

ProVal valuation software was used to develop the liabilities, financial results, and contribution calculations for the plan year. ProVal, developed by Winklevoss Technologies, has been reviewed by experts at Fidelity Workplace Investing, LLC and deemed appropriate to use for this purpose. Participant data, assumptions, methods, and plan provisions for this Plan were entered and programmed into ProVal and reviewed for completeness.

The expected return on assets is reviewed for reasonability using the Fidelity Mean Variance Model. The model combines (1) a forward-looking capital markets model, developed by the Institutional Solutions team within Fidelity's Global Asset Allocation Division and (2) the sponsor's current policy mix (also referred to as "target allocation") of plan assets. The output of that combination is a distribution of expected long term, forward-looking, average annual asset returns for the plan sponsor's multi-asset class portfolio. The model has been reviewed by experts at Fidelity Workplace Investing, LLC and deemed appropriate to use for this purpose

Formosa Plastics Corporation U.S.A. Pension Plan

Schedule H (Form 5500), Line 4j - Schedule of Reportable Transactions

EIN: 13-2968367 Plan Number: 334

Year ended December 31, 2025

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset at Transaction Date	(i) Net Gain or (Loss)
Category (iii) - Series of Reportable Security Transactions Exceeding 5% of Plan Assets *							
Fidelity**	Fidelity Advisor Strategic Income Fund	$ 23,231,861	$ -	$ -	$ 23,231,861	$ 23,231,861	$ -
Fidelity**	Fidelity Advisor Strategic Income Fund	-	23,469,762	-	23,041,099	23,469,762	428,663
Total Category (iii)		$ 23,231,861	$ 23,469,762	$ -	$ 46,272,960	$ 46,701,623	$ 428,663

* There are no category (i), (ii) or (iv) transactions.

** Party-in-interest as defined by ERISA.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2025

This Form is Open to Public Inspection

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

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

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

A Name of plan
Formosa Plastics Corporation, U.S.A. Pension Plan

B Three-digit plan number (PN) ▶ 334

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Formosa Plastics Corporation, U.S.A.

D Employer Identification Number (EIN)
13-2968367

E Type of plan: ☐ Single ☐ Multiple-A ☒ Multiple-B

F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2025

2 Assets:

a Market value	**2a**	345,592,083
b Actuarial value	**2b**	329,339,068

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	349	24,858,779	24,858,779
b For terminated vested participants	729	20,226,282	20,226,282
c For active participants	3,665	189,632,429	194,682,872
d Total	4,743	234,717,490	239,767,933

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

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	5.34%
6 Target normal cost		
a Present value of current plan year accruals	**6a**	12,528,111
b Expected plan-related expenses	**6b**	705,000
c Target normal cost	**6c**	13,233,111

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

09/10/2026
Date

Brianna Zambito
Type or print name of actuary

2608617
Most recent enrollment number

Fidelity Investments
Firm name

212-335-5639
Telephone number (including area code)

640 Fifth Avenue

New York NY 10019
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	126,895,498
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	13,814,884
9	Amount remaining (line 7 minus line 8)	0	113,080,614
10	Interest on line 9 using prior year's actual return of 9.64 %	0	10,900,971
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 5.19 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	123,981,585

Part III Funding Percentages

14	Funding target attainment percentage	14	85.64 %
15	Adjusted funding target attainment percentage	15	137.35 %
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	93.52 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

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

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

Liquidity shortfall as of end of quarter of this plan year

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

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

21 Discount rate:

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

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

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

Part VI Miscellaneous Items

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

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

26 Demographic and benefit information

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

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

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

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

a Target normal cost (line 6c)	**31a**	13,233,111
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	34,410,450	3,261,125
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**	16,494,236

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	16,494,236	16,494,236

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

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

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

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

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

Attachment to 2025 Schedule SB
Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

(1)	(2)	(3)	(4)	(5)
Age	Expected Active Headcount	Retirement Rate	Expected Retirements (2) x (3)	Weighted Age (1) x (4)
50	1,000,000	1.00%	10,000	500,000
51	990,000	1.00%	9,900	504,900
52	980,100	2.00%	19,602	1,019,304
53	960,498	2.00%	19,210	1,018,130
54	941,288	3.00%	28,239	1,524,906
55	913,049	3.00%	27,391	1,506,505
56	885,658	4.00%	35,426	1,983,856
57	850,232	4.00%	34,009	1,938,513
58	816,223	5.00%	40,811	2,367,038
59	775,412	6.00%	46,525	2,744,975
60	728,887	9.00%	65,600	3,936,000
61	663,287	12.00%	79,594	4,855,234
62	583,693	21.00%	122,576	7,599,712
63	461,117	25.00%	115,279	7,262,577
64	345,838	25.00%	86,460	5,533,440
65	259,378	100.00%	259,378	16,859,570
			1,000,000	61,154,660

Total of (5) Divided by Age 50 Exposure (Rounded to the Nearest Whole Year) 61,154,660 / 1,000,000 = **61**

Attachment to 2025 Form 5500
Multiple Employer Plan Participating Employer Information

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Name of participating employer	EIN	Percent of Total Contributions of Plan Year
Formosa Plastics Corporation, U.S.A.	13-2968367	0
Nan Ya Plastics Corporation, U.S.A.	22-2317512	0

Attachment to 2025 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Plan Provisions

Name of Plan: Formosa Plastics Corporation, U.S.A. Pension Plan

Employer Identification Number / Plan Number: 13-2968367 / 334

Plan Year: January 1st to December 31st

Effective Date: January 1, 1981 (last amended August 11, 2017).

Formosa Plastics Corporation, U.S.A originally established the Formosa Plastics Corporation, U.S.A. Pension Plan effective as of January 1, 1981. Effective as of January 1, 1987, the Formosa Plastics Corporation, Delaware, Pension Plan for Salaried Employees merged into the Plan, the Plan was amended to be a cash balance plan, and the Plan was renamed as the Formosa Plastics Corporation Cash Balance Pension Plan. Effective as of July 1, 1987, the Nan Ya Plastics Corporation Pension Plan merged into the Plan. Effective January 1, 1990, Nan Ya Plastics Corporation USA ceased to be a member of the controlled group with the Sponsor under Code Section 414(b), but continued as a participating Employer under the Plan, making the Plan a multiple employer plan within the meaning of Code Section 413(c).

Effective December 31, 2017, the Formosa Plastics Corporation, Delaware Pension Plan for Hourly Employees merged into the Formosa Plastics Corporation Cash Balance Pension Plan, to be known thereafter as the Formosa Plastics Corporation U.S.A. Pension Plan.

Employers: Formosa Plastics Corporation, USA; Nan Ya Plastics Corporation, USA; Formosa Plastics Corporation, Delaware

Attachment to 2025 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Plan Provisions (continued)

Formosa Plastics Corporation, U.S.A. Pension Plan (formerly known as the Formosa Plastics Corporation Cash Balance Pension Plan)

Covered Employee: Any Employee of an Employer who is classified by their Employer as either a salaried or an hourly Employee and who receives compensation other than pension payments, severance pay, a retainer, or a fee under a contract.

Participation: An eligible employee becomes a participant in the Plan as of the first day of the calendar month coinciding with or immediately following their date of hire. A temporary employee must complete one year of Eligibility Service to become a Participant in the Plan. A year of Eligibility Service is credited to an Employee when they work at least 1,000 Hours of Service within 12 months of their first Hour of Service.

Definitions:

Compensation: Base rate of compensation, including base salaries or wages earned plus shift differential paid for the year. Does not include pay for overtime, commissions, disability compensation, pay in lieu of vacation, bonuses, and expense allowances. Compensation is determined before any reduction in accordance with any qualified cash or deferred arrangement or any reduction elected in accordance with a non-qualified plan of deferred compensation. For Hourly Employees in Texas, compensation is defined as the Hourly Rate times Hours of Service.

Vested Benefit: A Participant who has completed three years of Credited Service from their date of hire is 100% Vested in their Accrued Benefit.

Vesting Service: Elapsed time from date of hire.

Credited Service: Elapsed time from date of hire.

Normal retirement date (NRD): The first of the month coincident with or next following age 65.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Plan Provisions (continued)

Formosa Plastics Corporation, U.S.A. Pension Plan (formerly known as the Formosa Plastics Corporation Cash Balance Pension Plan)

Early retirement date (ERD): The earlier of the following:

a. The first of the month coincident with or next following age 55 and the completion of 5 years of Vesting service.
b. The first of the month coincident with or next following once a participant has reached age 50 and the sum of their age and years of Service equals 75.

Late retirement date (LRD): The first of any month coincident with or next following the first of the month following Normal Retirement Date.

Benefit Components:

Pay Credits – Formosa Plastics Corporation, USA: The cash balance account will be credited 5.25% of compensation annually for those with less than 15 years of service as of the first day of the calendar year and 7.00% of compensation annually for those with 15 years of service or more as of the first day of the calendar year.

Pay Credits – Nan Ya Plastics Corporation, USA: The cash balance account will be credited 2.50% of compensation annually for those with less than 15 years of service as of the first day of the calendar year and 3.00% of compensation annually for those with 15 years of service or more as of the first day of the calendar year.

Interest Credits: On the last day of each calendar year prior, the Participant's Account will increase by the annual interest credit percentage for the applicable calendar year, multiplied by the Account as of the beginning of the calendar year. The interest credit percentage for said calendar year will equal the sum of the four quarterly interest percentages for that calendar year.

The quarterly interest percentage will be equal to $1/4^{th}$ of the annual yield on one year Treasury Bills, as published in the monthly Federal Reserve Statistical Release for the calendar month preceding the applicable calendar quarter.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Plan Provisions (continued)

Formosa Plastics Corporation, U.S.A. Pension Plan (formerly known as the Formosa Plastics Corporation Cash Balance Pension Plan)

Retirement Benefits:

Normal Retirement Benefit: The Participant's Monthly Normal Retirement Benefit shall be equal to the Cash Balance Account divided by a factor of 180.

Early Retirement Benefit: A Participant may commence their benefit early beginning on the first day of any calendar month preceding their Normal Retirement Date. The Participant's Monthly Retirement Benefit shall be equal to the Cash Balance Account divided by a factor of 180, where the factor will be increased by 0.5 for each month preceding Normal Retirement Date.

Late Retirement Benefit: The Participant's Monthly Late Retirement Benefit shall be equal to the Cash Balance Account divided by a factor of 180, where the factor will be reduced by 0.5 for each month preceding Normal Retirement Date. The monthly Normal Retirement Benefit after April 1st following a Participant's attainment of age 70 ½ shall be actuarially adjusted.

Disability Benefit: Cash Balance Account.

Forms of Payment:

Normal Form of Payment:

Unmarried: Increasing Life Annuity with 5 years (60 months) of guaranteed payments. The first year of monthly payments are determined based on the Participant's age at retirement by the Plan's tables. The increase each year is determined by CPI for Urban Wage Earners and Clerical Workers measured from October 1st of the second year preceding the applicable calendar year to September 30th of the year immediately preceding the applicable year. If the index has decreased, the percentage increase shall be zero.

Married: 50% Qualified Joint and Survivor Annuity which is actuarially equivalent to the Retirement Benefit. After the Participant's death, 50% of the reduced Retirement Benefit will continue to be paid for the life of the spouse to whom the Participant was married at his or her Benefit Commencement Date.

Optional Forms of Payment:

Level Life Annuity (based on Plan Appendix C), 50% Joint and Survivor Annuity, 100% Joint and Survivor Annuity, and Lump Sum.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Plan Provisions (continued)

Formosa Plastics Corporation, U.S.A. Pension Plan (formerly known as the Formosa Plastics Corporation Cash Balance Pension Plan)

Death Benefits:

Pre-Retirement Death Benefit:

If the beneficiary is non-spousal, the benefit will be paid in a lump sum.

If the beneficiary is a spouse, they will be entitled to a single life annuity beginning on what would have been the Participants Normal Retirement Date and is equal to what would have been the value of the Participant's benefit upon retirement at that Normal Retirement date. The spouse's benefit will be divided by the applicable factor from either Appendix B or C based on the spouses at the Participant's Normal Retirement date. The spouse may also opt for a lump sum distribution of the Participant's account.

If no spouse survives the death of the Participant, the benefit shall be payable to the Participant's unmarried, dependent children of the Participant under the age 21, divided equally if more than one such child survives. This benefit shall be reapportioned equally amount many unmarried children under age 21 when any child receiving dies, marries, or attains age 21.

Post-Retirement Death Benefit: None except as provided by the elected annuity form.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Plan Provisions (continued)

Formosa Plastics Corporation, Delaware Pension Plan for Hourly Employees

Covered Employee: Any individual who is employed by Formosa Plastics Corporation, Delaware as an hourly employee and is covered by a collective bargaining agreement.

Participation: An eligible employee becomes a participant in the Plan as of the first day of the calendar month coinciding with or immediately following their date of hire. A temporary employee must complete one year of Eligibility Service to become a Participant in the Plan. A year of Eligibility Service is credited to an Employee when they work at least 1,000 Hours of Service within 12 months of their first Hour of Service.

Effective as of September 30, 2018, all employees at the Delaware Plant will be vested in the pension plan and will have any plan participation requirements waived if they are still active as of September 30, 2018.

Definitions:

Average Annual Earnings: The average of the highest eight consecutive calendar years in the last 10 calendar years of service. If there are less than eight years of service in the Plan, all of an Employees' years of service.

Vested Benefit: A Participant who has completed five years of service from their date of hire is 100% Vested in their Accrued Benefit.

Vesting Service: One year of Vesting Service is credited for each year an Employee has recorded 1,000 hours.

Benefit Service: One year of Benefit Service is credited for each year an Employee has recorded 1,000 hours. In the year of hire or termination, service is calculated as elapsed time.

Normal retirement date (NRD): The first of the month coincident with or next following age 65.

Early retirement date (ERD): The first of the month coincident with or next following age 55 and the completion of 10 years of Vesting Service.

Late retirement date (LRD): The first of any month coincident with or next following the first of the month following Normal Retirement Date.

Attachment to 2025 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Plan Provisions (continued)

Formosa Plastics Corporation, Delaware Pension Plan for Hourly Employees

Normal Retirement Benefit: An amount equal to 0.75% of the first $4,800 of Average Annual Earnings plus 1.25% of Average Annual Earnings in excess of $4,800. This is multiplied by the number of years of Benefit Service, up to 35 years.

Early Retirement Benefit: The monthly benefit shall be reduced by 5/12^{ths} of one percent for each month early the participant elects to begin payment. Effective 1/1/2007, a Participant who has reached age 60 prior to termination and the sum of the Participant's age and years of Benefit Service is at least 90, shall not be reduced for early commencement.

Late Retirement Benefit: Actuarially increased from Normal Retirement Date.

Disability Benefit: If a Participant who has reached 45 and completed 10 years of Benefit Service ceases employment with the Employer because of a disability, they will be entitled to a benefit equal to the Participant's Normal Retirement Benefit plus a temporary supplemental allowance of .005 of the Participant's Average Annual Earnings, not exceeding $4,800 multiplied by their years of Benefit Service. This temporary benefit is payable prior to the earlier of the Participant's attainment of age 65 or eligibility for unreduced Social Security benefits.

Pre-Retirement Death Benefit: If the Participant dies while in active employment status and is entitled to a vested benefit at the time of their death, their spouse (or designated beneficiary with spouse's notarized consent) will receive a benefit. The benefit amount is equal to 50% of the amount which would have been payable to the Participant under the actuarially equivalent Joint and Survivor Annuity beginning on the day the Participant would have been eligible to retire.

Post-Retirement Death Benefit: None except as provided by the elected annuity form.

Forms of Payment:

Normal Form of Payment: Life Annuity for unmarried participants. For married participants, 50% Qualified Joint and Survivor Annuity which is actuarially equivalent to the Retirement Benefit. After the Participant's death, 50% of the reduced Retirement Benefit will continue to be paid for the life of the spouse to whom the Participant was married at his or her Benefit Commencement Date.

Optional Forms of Payment: Contingent Annuitant Option with percentages of 50, 75, or 100; Social Security Leveling Options.

Formosa Plastics Corporation U.S.A. Pension Plan

Schedule H (Form 5500), Line 4i - Schedule of Assets (Held at End of Year)

EIN: 13-2968367 **Plan Number: 334**

December 31, 2025

(a)	(b) Identity of Issuer, Borrower or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Mutual Funds			
	AB Select US	Long/Short I	$ 16,807,162	$ 18,189,694
	American Century Investments	Large Cap Equity R6	7,922,712	9,090,845
	American Funds	Europacific Growth R6	20,294,368	22,127,706
	BlackRock	Strategic Global Bond K	17,315,189	18,191,701
	Guggenheim Investments	Limited Duration R6	17,480,026	18,153,915
	Guggenheim Investments	Total Return Bond R6	21,130,245	21,785,667
	Janus Henderson	Global Real Estate N	17,088,241	18,139,058
	JPMorgan	Equity Income R6	16,052,915	17,901,270
	MassMutual	Blue Chip Growth I	20,035,010	18,354,706
	MassMutual	Core Bond I	21,179,860	21,796,611
	MFS	International Diversification R6	17,895,836	21,934,622
	Neuberger Berman	Long Short Fund Class I	15,163,740	18,242,695
	PIMCO	Income Institutional	20,753,531	21,790,058
*	Fidelity	Strategic Income	17,242,669	17,510,424
	Vanguard	FTSE Socal Index I	5,258,792	9,139,139
	Vanguard	Institutional Index I	6,774,070	10,931,384
	Vanguard	Midcap I Inst	12,676,381	17,941,329
	Vanguard	Smallcap Index Institutional	12,952,083	17,964,554
	Vanguard	Total Bond Market Index I	21,389,315	21,771,802
	Voya	Strategic Income Opportunities R6	20,901,156	21,749,251
	Total		$326,313,301	$ 362,706,431

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

Attachment to 2025 Schedule SB
Schedule SB, Line 32 — Schedule of Amortization Bases

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Schedule of Shortfall Amortization Bases

Valuation Date	Years Remaining	Present Value of Any Remaining Installments	Amortization Installment
January 1, 2025	15	$ 20,644,095	$ 1,920,009
January 1, 2024	14	$ 13,766,355	$ 1,341,116
		$ 34,410,450	$ 3,261,125

Attachment to 2025 Schedule SB
Schedule SB, Line 24 — Change in Actuarial Assumptions

Formosa Plastics Corporation, U.S.A. Pension Plan
EIN/PN: 13-2968367/334

Administrative Expenses: $705,000 (previously $455,000). Estimated based on the prior year's non-investment related expenses plus the current year's PBGC premium expected to be paid from the Trust.