FINANCIAL ACCOUNTING STANDARDS BOARD ("FASB") DISCLOSURE INFORMATION FOR CONTRIBUTING EMPLOYERS IN THE SHEET METAL WORKERS' NATIONAL PENSION FUND ("NPF")

To All NPF Contributing Employers:

Our Contributing Employers are typically asked to provide information for FASB disclosure purposes. Below find information to assist in this process. If you have any questions regarding your company's FASB disclosure requirements you should consult your accounting and/or legal professionals.

- **The legal plan name, Employer Identification Number and Plan Number of the significant multiemployer plans in which an employer participates. For the NPF, that information is:**

  Sheet Metal Workers' National Pension Fund; EIN: 52-6112463; Plan No.: 001

- **The amount of employer contributions made to each significant plan and to all plans in the aggregate and whether the employer has paid a surcharge to the plan:**

- Check your records for all NPF contributions. The NPF's records reflect only contributions to the NPF. In 2025, no Contributing Employers paid surcharges to the NPF.

- **Whether the employer's contributions represent more than 5 percent of total contributions to any plan:**

  No single Contributing Employer contributes more than 5% of the total contributions to the NPF.

- **The expiration date(s) of collective bargaining agreement(s) and a description of any future minimum contribution(s) required under a collective bargaining agreement, statutory obligation or other contractual obligation:**

  Please review your collective bargaining agreement(s) or contact your Local Union.

- **The financial health of the significant multiemployer plans, as indicated by the plan's most recently available certified zone status under the Pension Protection Act of 2006, whether any extended amortization provisions affecting the zone status were employed and whether a funding improvement plan or rehabilitation plan has been implemented or was pending:**

  The NPF remained in the Green Zone in 2025 per the most recent certification by the NPF's actuary. Consequently, the NPF is not operating under a funding improvement plan.

- **A description of the nature and effect of any significant changes affecting comparability of total employer contributions from period to period (e.g., a business combination or divestiture, a change in the contractual employer contribution rate or a change in the number of employees covered by the plan):**

  In 2025 there was a 2% increase in contribution rates for employers maintaining benefits comparable to those under the First Alternative Option and a 1% increase for those maintaining benefits comparable to the Second Alternative Option. Please consult your company's CBA for any applicable rate increases.