

**WOLF STEEL 401(k) PLAN
PLAN HIGHLIGHTS**

IMPORTANT: *This is a summary of the plan features. For full details, please refer to the Summary Plan Description.*

Eligibility	
Excluded Employees:	<p>You are excluded from the Plan if you are a member of any of the following classes of employees:</p> <ul style="list-style-type: none"> • Employees covered by a collective bargaining agreement. • Any leased employee. • Non-resident aliens.
All Contributions:	<p>You must meet the following criteria to become eligible to participate in the Plan:</p> <ul style="list-style-type: none"> • Attain age 21. • Complete 3 months of service.
All Contributions:	<p>You will enter the Plan on the first day of each payroll period coincident with or next following the time you meet the eligibility criteria specified above. Under certain circumstances, you may be automatically enrolled in the Plan. A notice will be provided with details prior to the beginning of each plan year.</p>
Compensation	
Eligible Compensation:	<p>Eligible compensation includes wages and salary; commissions, bonuses, overtime, medical benefits, earned income; elective deferrals under cafeteria plans, 401(k), 457 and 403(b) plans; military differential pay; cash tips more than \$20/month; group term life insurance; nonqualified plan distributions; nonqualified stock options.</p> <p>Amounts earned during the current year and paid during the first few weeks of the next year are included in the year <i>paid</i>.</p> <p>Eligible compensation also includes:</p> <ul style="list-style-type: none"> • Regular compensation that is received within 2½ months of termination, even if it crosses calendar years. <p>Eligible compensation excludes:</p> <ul style="list-style-type: none"> • Severance pay – compensation that the employee would not have received if still employed. • Qualified Small Employer Health Reimbursement Arrangement payments. • Compensation paid prior to the employees' Plan Entry Date. • Disability-related salary continuation payments. • Accrued PTO paid out upon termination is excluded and should not have the employee's contribution withheld. • Reimbursements, expense allowances, fringe benefits (cash and non-cash), moving expenses, deferred compensation, and welfare benefits.
Contributions	
401(k) Deferral:	<p>You may elect to defer up to 100% of your Plan Compensation on a pre-tax basis. You may also elect to make Roth contributions to the Plan on an after-tax basis. You may elect to change your elections to contribute to the Plan as of each pay period. Federal law limits the amount you may elect to defer under the Plan (\$23,000 in 2024). However, if you are age 50 or over, you may defer an additional amount up to \$7,500 (in 2024). These dollar limits are indexed; therefore, they may increase each year for cost-of-living adjustments.</p>
Employer Matching Contributions:	<p>For the 2024 Plan Year, the Employer may, in its sole discretion, make an Employer Matching Contribution on your behalf in an amount determined by the Employer. You must complete at least 1,000 hours of service during the Applicable Period and be employed by the Employer on the last day of the Applicable Period in order to receive an Employer Matching Contribution. For purposes of this</p>

	section, the Applicable Period for determining satisfaction of service requirements for an allocation of Employer Matching Contributions will be each Plan Year.
Safe Harbor Matching Contributions:	For the 2025 and beyond Plan Years, the Employer will contribute a matching contribution to your Safe Harbor Matching Contribution Account in an amount equal to: (i) 100% of the Matched Employee Contributions that are not in excess of 1% of your Plan Compensation, plus (ii) 50% of the amount of the Matched Employee Contributions that exceed 1% of your Plan Compensation but that do not exceed 6% of your Plan Compensation. Matching contributions will be allocated to the Safe Harbor Matching Contribution Accounts of Participants as soon as administratively feasible after the end of each pay period.
Non-Elective Contributions:	The Employer may, in its sole discretion, make a Non-Elective Contribution on your behalf in an amount determined by the Employer. Such contribution, if made, will be allocated in an amount designated by the Employer to be allocated to similarly situated eligible Participants.
Rollovers:	The Plan may accept a Rollover Contribution made on behalf of any Employee not excluded from the Plan, regardless of whether such Employee has met the age and service requirements of the Plan.
Vesting	
Fully Vested Accounts:	You will have a fully vested and nonforfeitable interest in your 401(k) Deferral Account, Rollover Contribution Account and Qualified Non-Elective Contribution Account.
Employer Matching Contribution Account and Non-Elective Contribution Account:	Your interest in your Employer Matching Contribution Account and Non-Elective Contribution Account will vest based on your Years of Vesting Service according to a 2-6 year graded vesting schedule (20% per year starting with two years of vesting service).
Safe Harbor Matching Contributions:	Your interest in your Safe Harbor Matching Contribution Account will vest according to a 2-year cliff vesting schedule (100% after two years of vesting service).
Investing Plan Contributions	
Investments:	You may direct the investment of all of your Accounts in one or more of the available Investment Funds. Your elections will be subject to such rules and limitations as the Plan Administrator may prescribe. The Plan Administrator may restrict investment transfers to the extent required to comply with applicable law. The Plan is intended to constitute a plan described in section 404(c) of ERISA. This means that Plan fiduciaries may be relieved of liability for any of your losses that are the result of your investment elections.
Distributions	
Distributions from the plan:	<p>You may receive a distribution from your account under the following circumstances:</p> <ul style="list-style-type: none"> • Immediately after your employment terminates • Normal Retirement Age (even if you are still working) • Hardship (limited accounts) • From the Rollover Contribution Account at any time • Death
Contact Information	
<p>Plan Administrator:</p> <p>Wolf Steel Acquisition LLC</p> <p>Address: 103 Miller Drive, Crittenden, Kentucky 41030-7560</p> <p>Phone number: 705-721-1212 ext 80033</p> <p>Email: HR@napoleon.com</p>	
<p><i>Note: These plan highlights are intended to be a very concise overview of plan features. For a detailed description of plan features, please review the Summary Plan Description or contact the Plan Administrator for more information. The plan features described in these plan highlights are subject to change and in the event of a discrepancy between the legal plan document and these highlights (or any other summary of plan features), the plan document shall control.</i></p>	