

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed 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-SF.

OMB Nos. 1210-0110 1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

- A This return/report is for: [X] a single-employer plan [] a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
B This return/report is [] the first return/report [X] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [X] Form 5558 [] automatic extension [] DFVC program [] special extension (enter description)
D If the plan is a collectively-bargained plan, check here []
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: EMPLOYEE BENEFIT PLAN OF SCIENTIFIC GLASS & INSTRUMENTS, INC.
1b Three-digit plan number (PN): 002
1c Effective date of plan: 10/01/1989
2a Plan sponsor's name (employer, if for a single-employer plan): SCIENTIFIC GLASS & INSTRUMENTS, INC.
2b Employer Identification Number (EIN): 74-1747790
2c Sponsor's telephone number
2d Business code (see instructions): 327210
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.
4b EIN
4d PN
5a Total number of participants at the beginning of the plan year: 2
5b Total number of participants at the end of the plan year: 0
5c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item): 1
5c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item): 0
5d(1) Total number of active participants at the beginning of the plan year: 1
5d(2) Total number of active participants at the end of the plan year: 0
5e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested:

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, and Name. Includes entries for Robert Muller signed 04/22/2024.

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)..... Yes No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... Yes No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____ (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	15693	8
b Total plan liabilities	7b	15685	0
c Net plan assets (subtract line 7b from line 7a)	7c	8	8
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants.....	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss).....	8b	193	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	8c		193
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d		
e Certain deemed and/or corrective distributions (see instructions) .	8e	175	
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	18	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		193
i Net income (loss) (subtract line 8h from line 8c).....	8i		0
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2F 2G 2T 3D
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part V Compliance Questions				
10 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)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		10000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.).....	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.....	10i		X	

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. [] Yes [] No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 11a

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, 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 _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [] Yes [] No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above.

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year 12b

c Enter the amount contributed by the employer to the plan for this plan year 12c

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) 12d

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [] Yes [] No [] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? [X] Yes [] No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... 13a 0

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [X] Yes [] No

c 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.)

Table with 3 columns: 13c(1) Name of plan(s), 13c(2) EIN(s), 13c(3) PN(s)

Part VIII IRS Compliance Questions

14a 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

14b 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

15 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 _____.

BOARD OF DIRECTORS RESOLUTION

WHEREAS, the Board of Directors of SCIENTIFIC GLASS & INSTRUMENTS, INC. (the Employer) has assembled in a meeting;

WHEREAS, the Employer established the Safe-Harbor 401(k) Profit-Sharing Plan (the Plan) to provide benefits for the employees of the Employer;

WHEREAS, the Employer has the right to terminate the Plan pursuant to the provisions of the Plan; and

NOW, THEREFORE, BE IT RESOLVED THAT:

- The Plan assets be distributed as soon as administratively feasible after the plan is terminated;
- For those Participants, Beneficiaries, and alternate payees who cannot be located or who do not make an election, the automatic rollover provision will apply. The provider for the automatic rollover IRA will be Mutual of America Life Insurance Company; and
- The authorized representative is hereby authorized and directed to take such further actions, and to execute such documents and instruments as they, in their sole judgment, deem necessary or desirable to effectuate the intent of the foregoing resolutions, and to file with the appropriate federal agencies such notifications and ruling requests, if any, as are customary or desirable under the circumstances.

The undersigned hereby certifies that the foregoing resolutions were duly adopted by the Board of Directors at the meeting referenced herein, and that the documents attached are the true copies of the documents referenced in those resolutions.



Secretary of the Board / Board President



5/18/2023

Date

**401(k) Plan Termination
Employer's Certification**

With respect to the plan termination of its 401(k) plan (the Plan), the undersigned Employer hereby certifies to Mutual of America that:

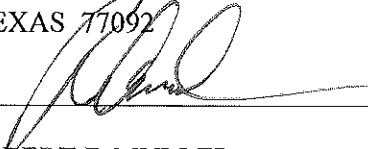
1. its 401(k) plan document has been amended for all applicable legislation; that the plan has been terminated; that the plan has been amended to cease contributions; that the plan has been amended to provide for 100% full and immediate vesting of all participant accounts at plan termination, if applicable; that the plan has been amended to allow for the allocation of non-vested forfeitures at plan termination, if applicable; that the plan document has been amended to provide for accelerated loan repayments upon plan termination; that the plan document has been amended to eliminate the loan provision; that the plan has been amended to eliminate annuity options, if any; that the plan has been amended to eliminate any spousal consent, if previously required; that the plan document has been amended to provide for involuntary single sum distributions of participant account balances at plan termination;
2. the plan document was amended or provides that only single sum distributions will be available at plan termination;
3. except as otherwise permitted by regulations promulgated under Section 401(k) of the Internal Revenue Code, it will not establish or maintain an alternative defined contribution plan during the period beginning on the date of plan termination and ending 12 months after distribution of all assets from the Plan;
4. it will notify all plan participants and alternate payees that the plan is being terminated; that their account balances will be distributed in a single sum payment, and that if they fail to submit a distribution election, their account balance, if it exceeds \$1,000, will be rolled over to the IRA provider listed below;
5. all salary reduction contributions and any required employer contributions have been remitted to the plan, including to contracts with other annuity contract providers for the plan;
6. plan assets held by other contract providers will be distributed to plan participants at plan termination;
7. it understands all participants must elect a single sum distribution method (i.e., cash or rollover) for their lump sum plan termination benefit and that an Automatic Rollover IRA must be established to accept a rollover of account balances that exceed \$1,000 for participants who fail to elect a single sum distribution method; that it will conduct a diligent search, in accordance with DOL guidelines, to locate missing participants and beneficiaries before authorizing Mutual of America to roll over amounts to the Automatic Rollover IRA provider named below:

Automatic Rollover
IRA Provider:

Contact Name:
Address:

Phone:

SCIENTIFIC GLASS & INSTRUMENTS, INC.
2521 FAIRWAY PARK DR. SUITE 404
HOUSTON, TEXAS 77092

Signed:  VP/SECRETARY

ROBERT D MULLER

Date: MAY 18, 2023