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

2022

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A This return/report is for:
- ☐ a multiemployer plan
- ☐ a multiple-employer plan (Filers checking this box must attach a list of 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:
- ☒ 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
REULAND ELECTRIC 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 10/01/1996

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)
REULAND ELECTRIC COMPANY

17969 RAILROAD STREET
CITY OF INDUSTRY, CA 91748

2b Employer Identification Number (EIN) 95-1492980

2c Plan Sponsor's telephone number 626-854-5151

2d Business code (see instructions) 335900

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.	07/09/2024	WILLIAM KRAMER III
	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:	**4b**	EIN
a	Sponsor's name	**4d**	PN
c	Plan Name		
5	Total number of participants at the beginning of the plan year	**5**	264
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)**	229
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	208
b	Retired or separated participants receiving benefits	**6b**	3
c	Other retired or separated participants entitled to future benefits	**6c**	33
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**	**6d**	244
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	244
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	185
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

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

2T 2E 2F 2G 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(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)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 C (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan
REULAND ELECTRIC 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
REULAND ELECTRIC COMPANY

D Employer Identification Number (EIN)
95-1492980

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).. . . . . [X] 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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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 INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	15326	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

S L REED & COMPANY

95-4569995

(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?
27	ADVISOR	12413	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
CS INST REALTY SHS - SSC GIDS, I 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
DODGE COX STOCK I - SSC GIDS, I 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.10%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
GALLIARD STBLE RTN M 94-6751924	0.25%

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

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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: MAGINNIS, KNECHTEL & MCINTYRE LLP
b EIN: 95-2746188
c Position: AUDITOR
d Address: 300 W COLORADO BLVD
PASADENA, CA 91105
e Telephone: 626-449-3466

Explanation: REPLACED AUDIT FIRM

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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan
REULAND ELECTRIC 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
REULAND ELECTRIC COMPANY

D Employer Identification Number (EIN)
95-1492980

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: GALLIARD STBLE RTN M

b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
94-6751924-001	C	217092

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2022

This Form is Open to Public Inspection

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan
REULAND ELECTRIC 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
REULAND ELECTRIC COMPANY

D Employer Identification Number (EIN)
95-1492980

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	1345
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	89961	58147
(9) Value of interest in common/collective trusts	1c(9)	98165	217092
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4434466	4672483
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	4622592	4949067
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	4622592	4949067

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)	0	
(B) Participants	2a(1)(B)	512900	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		512900
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	22	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	4939	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		4961
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	142099	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		142099
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		4571
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		412263
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		1076794
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	721731	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		721731
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		849
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	27739	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		27739
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		750319
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		326475
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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) [ ] DOL Regulation 2520.103-8 **(2)** [ ] DOL Regulation 2520.103-12(d) **(3)** [X] 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: MILLER CPA, PLLC **(2)** EIN: 82-1430242

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, 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.

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		13902

		Yes	No	Amount
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		2000000
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		446
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		X	
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**		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ 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.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

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

2022

This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 10/01/2022 and ending 09/30/2023

A Name of plan
REULAND ELECTRIC 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
REULAND ELECTRIC COMPANY

D Employer Identification Number (EIN)
95-1492980

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** |

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): 04-6568107

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** |

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) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

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_____

Reuland Electric 401(k) Plan

Financial Statements
With Independent Auditor's Report Thereon

September 30, 2023 and 2022

MILLER
CPA, PLLC

REULAND ELECTRIC 401(k) PLAN

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	2 - 4
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
SUPPLEMENTAL SCHEDULES	
Schedule of Assets (Held at End of Year)	13
Schedule of Delinquent Contributions	14

MILLER
CPA, PLLC

Independent Auditor's Report

To the Plan Administrator of
Reuland Electric 401(k) Plan

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Reuland Electric 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of September 30, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of as of September 30, 2023, and the changes in net assets available for benefit for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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 Reuland Electric 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

The financial statements of Reuland Electric 401(k) Plan for the year ended September 30, 2022 were audited by another auditor who expressed an unmodified opinion on those statements on July 7, 2023.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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.

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 Reuland Electric 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 Reuland Electric 401(k) 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 Reuland Electric 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, *Schedule H – line 4i – Schedule of Assets (Held at End of Year)* and *Schedule of Delinquent Contributions* as of September 30, 2023 and the year then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 has been subjected to the auditing procedures applied in the audit 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.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Miller CPA, PLLC
Murfreesboro, Tennessee
July 8, 2024

REULAND ELECTRIC 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 30, 2023 and 2022

ASSETS	2023	2022
Money market account	$ 1,345	$ -
Investments, at fair value	4,889,575	4,532,631
Notes receivable from participants	58,147	89,961
Total assets	4,949,067	4,622,592
LIABILITIES		
Accounts payable and accrued expenses	-	-
Total liabilities	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,949,067	$ 4,622,592

See accompanying notes to financial statements and independent auditor's report.

REULAND ELECTRIC 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

ADDITIONS		
Interest and dividends	$	147,060
Net appreciation of investments, net gains and losses on sale		416,834
Participant contributions		512,900
TOTAL ADDITIONS		1,076,794
DEDUCTIONS		
Benefits paid to participants		721,731
Administrative costs		28,588
TOTAL DEDUCTIONS		750,319
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		326,475
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year		4,622,592
End of Year	$	4,949,067

See accompanying notes to financial statements and independent auditor's report.

REULAND ELECTRIC 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023 and 2022

NOTE A - DESCRIPTION OF PLAN

The following description of Reuland Electric 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering a majority of all full-time employees of Reuland Electric Company (the "Sponsor") who have completed four months of service. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974 ("ERISA"). Participants are automatically enrolled immediately with a 3% deferral rate when eligible unless the participant elects to not participate.

Receivables

Receivables consist of the employer contributions and participant contributions which have been earned as of the end of the year and are required to be paid into the Plan subsequent to the year-end. These receivables have been stated at the amount the Plan expects to collect from the outstanding balance. The receivables were subsequently deposited into the Plan.

Contributions

Each year, participants may contribute up to 92 percent of pretax annual compensation subject to IRS prescribed limits. Participants may also contribute amounts representing distributions from other qualified plans.

The Sponsor make discretionary matching employer contributions based on the participant's contributions. During the year ended September 30, 2023 the employer elected to not make any discretionary matching contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) plan earnings. Allocations are based on participant earnings or account balances, as defined. Forfeited balances of terminated participants' nonvested accounts are used to reduce future Company contributions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in participant contributions plus actual earnings thereon. Vesting in the Company's discretionary matching contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. Participants become 100% vested in the sponsor's matching contribution after three years of credited service.

Participants become immediately vested in the Company's discretionary profit sharing contribution plus actual earnings thereon.

Investment Options

Upon enrollment in the Plan, a participant may direct employee and employer discretionary contributions to selected investment options. Participants may change their investment options at any time.

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Notes Receivable From Participants
Participants borrowed from their accounts. The notes receivable from participants are secured by the applicable participant's account balance and bear interest at a rate which is commensurate with local prevailing rates as determined quarterly. As of September 30, 2023 and 2022 this rate ranged from 4.25% to 8.25%. Principal and interest are paid through payroll deductions.

Administrative Costs
The Sponsor absorbs significant administrative costs of the Plan.

NOTE B - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition
The Plan's investments consist of shares of mutual funds which are stated at fair value. Quoted market prices are used to value investments. Shares of registered investment companies are valued at the net asset value of shares held by the Plan at year end.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Payments of Benefits
Benefits are recorded when paid.

Notes Receivable From Participants
Notes receivable from participants are measured at their unpaid principal balances. Any accrued but unpaid interest is included in the employee's contribution receivable. Interest income is recorded on the accrual basis. Related fees are recorded in the notes receivable from participants and paid out of the participant's account when they are incurred.

Management estimates an allowance for uncollectible notes receivable based on the related participant account balances and historical trends. Management has estimated the allowance for uncollectible notes receivable from participants to be $-0- as of September 30, 2023 and 2022.

Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported revenue and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

Forfeitures
As of both September 30, 2023 and 2022, forfeited non-vested accounts totaled $-0-. During the year ended September 30, 2023 the Plan did not use any forfeitures to pay administrative fees or to reduce the discretionary employer contribution.

NOTE B - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Expenses

A majority of plan expenses of maintaining the Plan are paid by the sponsor and are excluded from these financial statements. Fees related benefits paid are charged directly to the participant's account and are included in plan expenses. Investment related expenses are included in net appreciation of fair value of investments.

NOTE C – PARTY-IN-INTEREST TRANSACTIONS

During the year ended September 30, 2023, certain plan investments are managed by Fidelity Management Trust Company, the custodian and third party administrator of the Plan. These transactions qualified as a party-in-interest transaction. The parties-in-interest receive revenue from investment providers for services provided.

NOTE D - PLAN TERMINATION

Although it has not expressed any intent 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 provision of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

NOTE E - TAX STATUS

The Plan has adopted a prototype non-standardized 401(k) profit sharing plan agreement that was sponsored by the Plan's third-party administrator. A determination letter was received by the Plan administrator for the prototype plan and management believes the Plan was qualified as of the financial statement date.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken any uncertain tax positions that more likely than not would not be sustained upon examination by the Internal Revenue Service ("IRS"). As of September 30, 2023 and 2022, the Plan has not recognized any uncertain tax positions. The Plan is subject to audits by taxing and compliance jurisdictions; however, there are currently no audits for tax periods in process. The Plan is no longer subject to tax examination for years prior to 2018.

NOTE F – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE G – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Codification 820-10 (FASB ASC 820-10), *Fair Value Measurements* (formerly FASB Statement No. 157), establishes a framework for measuring fair value.

NOTE H – FAIR VALUE MEASUREMENTS (CONTINUED)

That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

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.

The asset's or liability's fair value measurement 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used as of September 30, 2023 and 2022.

Registered investment companies: Valued at the daily closing price as reported by the fund. The funds held by the Plan are open-end funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively trade

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

NOTE H – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth, by level within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2023 and 2022:

Fair Value Measurements as of September 30, 2023

	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 4,889,575	$ -	$ -	$ 4,889,575
Money market account	1,345	-	-	1,345
Totals	$ 4,890,920	$ -	$ -	$ 4,890,920

Fair Value Measurements as of Septembert 30, 2022

	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 4,532,631	$ -	$ -	$ 4,532,631
Money market account	-	-	-	-
Totals	$ 4,532,631	$ -	$ -	$ 4,532,631

NOTE I – SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 8, 2024 which is the date these financial statements were available to be issued. There have been no adjustments to the financial statements to include any subsequent transactions or events.

SUPPLEMENTAL SCHEDULES

REULAND ELECTRIC 401(k) PLAN
EIN - 95-1492980
Plan # - 002
Schedule H - line 4i - Schedule of Assets (Held at End of Year)
September 30, 2023

(a)	(b) Identity of Issue Borrower, Lesser or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Funds	Fidelity Advisor Blend 2025 Fund		$ 984,719
*	Fidelity Funds	Fidelity Advisor Blend 2030 Fund		927,681
*	Fidelity Funds	Fidelity Advisor Blend 2035 Fund		590,827
*	Fidelity Funds	Fidelity Advisor Blend 2020 Fund		242,506
*	Fidelity Funds	Fidelity Advisor Blend 2015 Fund		217,561
	Galliard	Galliard Stable Return		217,092
*	Fidelity Funds	Fidelity Advisor Small Cap Value		208,419
	MFS	MFS Growth Fund		169,326
*	Dodge & Cox	Dodge & Cox Stock I		148,978
*	Fidelity Funds	Fidelity Advisor Health Care Fund		122,627
	Blackrock	Blackrock Tech Opps		120,172
*	Fidelity Funds	Fidelity Mid cap Index Fund		119,577
	Fidelity Funds	Fidelity Advisor Blend 2005 Fund		117,485
*	Fidelity Funds	Fidelity Advisor Blend 2040 Fund		115,602
*	Fidelity Funds	Fidelity 500 Index		78,997
*	Fidelity Funds	Fidelity Advisor Blend 2010 Fund		59,880
*	Fidelity Funds	Fidelity Advisor Blend 2045 Fund		58,035
	Blackrock	Blackrock Total Return		56,214
*	Fidelity Funds	Fidelity Small Cap Index Fund		54,508
	Victory	Victory Estimated Value		54,128
*	Fidelity Funds	Fidelity Advisor Blend 2055 Fund		33,068
*	Fidelity Funds	Fidelity Advisor Blend 2050 Fund		29,498
	JP Morgan	JP Morgan Mid Cap Growth Fund		25,448
	PGIM	PGIM High Yield		23,506
*	Fidelity Funds	Fidelity Advisor Blend 2060 Fund		22,274
*	Fidelity Funds	Fidelity Advisor Blend 2065 Fund		20,363
	PGIM	PGIM Global Total Return		18,281
	American Funds	American Funds New World		17,363
	Cohen & Steers	Cohen & Steers Instl Reality		14,229
*	Fidelity Funds	Fidelity Advisor Small Cap Growth		13,965
*	Fidelity Funds	Fidelity Freedom Blend Inc		5,781
*	Fidelity Funds	Fidelity International Index Fund		1,465
*	Fidelity Funds	Fidelity Government Money Market		1,345
	Participant Loans	4.25% - 8.25%	-0-	58,147
				$ 4,949,067

Note: * - Indicates party-in-interest
Column (d) is blank as investments are participant directed.

Reuland Electric 401(k) Plan
EIN - 95,-1492980
Plan # - 002
Schedule of Delinquent Contributions
September 30, 2023

Participant Contribution Transferred Late to Plan - $13,902	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51 - $-0-
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected - $-0-	Contributions Corrected Outside VFCP - $-0-	Contribution Pending Correction in VFCP - $13,902	

* - The sponsor anticipates calculating and funding the loss earnings during 2024

Reuland Electric 401(k) Plan

Financial Statements
With Independent Auditor's Report Thereon

September 30, 2023 and 2022

MILLER
CPA, PLLC

REULAND ELECTRIC 401(k) PLAN

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	2 - 4
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
SUPPLEMENTAL SCHEDULES	
Schedule of Assets (Held at End of Year)	13
Schedule of Delinquent Contributions	14

MILLER
CPA, PLLC

Independent Auditor's Report

To the Plan Administrator of
Reuland Electric 401(k) Plan

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Reuland Electric 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of September 30, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of as of September 30, 2023, and the changes in net assets available for benefit for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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 Reuland Electric 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

The financial statements of Reuland Electric 401(k) Plan for the year ended September 30, 2022 were audited by another auditor who expressed an unmodified opinion on those statements on July 7, 2023.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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.

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 Reuland Electric 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 Reuland Electric 401(k) 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 Reuland Electric 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, *Schedule H – line 4i – Schedule of Assets (Held at End of Year)* and *Schedule of Delinquent Contributions* as of September 30, 2023 and the year then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 has been subjected to the auditing procedures applied in the audit 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.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Miller CPA, PLLC
Murfreesboro, Tennessee
July 8, 2024

REULAND ELECTRIC 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 30, 2023 and 2022

ASSETS	2023	2022
Money market account	$ 1,345	$ -
Investments, at fair value	4,889,575	4,532,631
Notes receivable from participants	58,147	89,961
Total assets	4,949,067	4,622,592
LIABILITIES		
Accounts payable and accrued expenses	-	-
Total liabilities	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,949,067	$ 4,622,592

See accompanying notes to financial statements and independent auditor's report.

REULAND ELECTRIC 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

ADDITIONS		
Interest and dividends	$	147,060
Net appreciation of investments, net gains and losses on sale		416,834
Participant contributions		512,900
TOTAL ADDITIONS		1,076,794
DEDUCTIONS		
Benefits paid to participants		721,731
Administrative costs		28,588
TOTAL DEDUCTIONS		750,319
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		326,475
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year		4,622,592
End of Year	$	4,949,067

See accompanying notes to financial statements and independent auditor's report.

REULAND ELECTRIC 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023 and 2022

NOTE A - DESCRIPTION OF PLAN

The following description of Reuland Electric 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering a majority of all full-time employees of Reuland Electric Company (the "Sponsor") who have completed four months of service. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974 ("ERISA"). Participants are automatically enrolled immediately with a 3% deferral rate when eligible unless the participant elects to not participate.

Receivables

Receivables consist of the employer contributions and participant contributions which have been earned as of the end of the year and are required to be paid into the Plan subsequent to the year-end. These receivables have been stated at the amount the Plan expects to collect from the outstanding balance. The receivables were subsequently deposited into the Plan.

Contributions

Each year, participants may contribute up to 92 percent of pretax annual compensation subject to IRS prescribed limits. Participants may also contribute amounts representing distributions from other qualified plans.

The Sponsor make discretionary matching employer contributions based on the participant's contributions. During the year ended September 30, 2023 the employer elected to not make any discretionary matching contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) plan earnings. Allocations are based on participant earnings or account balances, as defined. Forfeited balances of terminated participants' nonvested accounts are used to reduce future Company contributions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in participant contributions plus actual earnings thereon. Vesting in the Company's discretionary matching contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. Participants become 100% vested in the sponsor's matching contribution after three years of credited service.

Participants become immediately vested in the Company's discretionary profit sharing contribution plus actual earnings thereon.

Investment Options

Upon enrollment in the Plan, a participant may direct employee and employer discretionary contributions to selected investment options. Participants may change their investment options at any time.

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Notes Receivable From Participants
Participants borrowed from their accounts. The notes receivable from participants are secured by the applicable participant's account balance and bear interest at a rate which is commensurate with local prevailing rates as determined quarterly. As of September 30, 2023 and 2022 this rate ranged from 4.25% to 8.25%. Principal and interest are paid through payroll deductions.

Administrative Costs
The Sponsor absorbs significant administrative costs of the Plan.

NOTE B - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition
The Plan's investments consist of shares of mutual funds which are stated at fair value. Quoted market prices are used to value investments. Shares of registered investment companies are valued at the net asset value of shares held by the Plan at year end.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Payments of Benefits
Benefits are recorded when paid.

Notes Receivable From Participants
Notes receivable from participants are measured at their unpaid principal balances. Any accrued but unpaid interest is included in the employee's contribution receivable. Interest income is recorded on the accrual basis. Related fees are recorded in the notes receivable from participants and paid out of the participant's account when they are incurred.

Management estimates an allowance for uncollectible notes receivable based on the related participant account balances and historical trends. Management has estimated the allowance for uncollectible notes receivable from participants to be $-0- as of September 30, 2023 and 2022.

Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported revenue and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

Forfeitures
As of both September 30, 2023 and 2022, forfeited non-vested accounts totaled $-0-. During the year ended September 30, 2023 the Plan did not use any forfeitures to pay administrative fees or to reduce the discretionary employer contribution.

NOTE B - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Expenses

A majority of plan expenses of maintaining the Plan are paid by the sponsor and are excluded from these financial statements. Fees related benefits paid are charged directly to the participant's account and are included in plan expenses. Investment related expenses are included in net appreciation of fair value of investments.

NOTE C – PARTY-IN-INTEREST TRANSACTIONS

During the year ended September 30, 2023, certain plan investments are managed by Fidelity Management Trust Company, the custodian and third party administrator of the Plan. These transactions qualified as a party-in-interest transaction. The parties-in-interest receive revenue from investment providers for services provided.

NOTE D - PLAN TERMINATION

Although it has not expressed any intent 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 provision of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

NOTE E - TAX STATUS

The Plan has adopted a prototype non-standardized 401(k) profit sharing plan agreement that was sponsored by the Plan's third-party administrator. A determination letter was received by the Plan administrator for the prototype plan and management believes the Plan was qualified as of the financial statement date.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken any uncertain tax positions that more likely than not would not be sustained upon examination by the Internal Revenue Service ("IRS"). As of September 30, 2023 and 2022, the Plan has not recognized any uncertain tax positions. The Plan is subject to audits by taxing and compliance jurisdictions; however, there are currently no audits for tax periods in process. The Plan is no longer subject to tax examination for years prior to 2018.

NOTE F – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE G – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Codification 820-10 (FASB ASC 820-10), *Fair Value Measurements* (formerly FASB Statement No. 157), establishes a framework for measuring fair value.

NOTE H – FAIR VALUE MEASUREMENTS (CONTINUED)

That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

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.

The asset's or liability's fair value measurement 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used as of September 30, 2023 and 2022.

Registered investment companies: Valued at the daily closing price as reported by the fund. The funds held by the Plan are open-end funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively trade

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

NOTE H – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth, by level within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2023 and 2022:

Fair Value Measurements as of September 30, 2023

	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 4,889,575	$ -	$ -	$ 4,889,575
Money market account	1,345	-	-	1,345
Totals	$ 4,890,920	$ -	$ -	$ 4,890,920

Fair Value Measurements as of Septembert 30, 2022

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Registered investment companies	$ 4,532,631	$ -	$ -	$ 4,532,631
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Totals	$ 4,532,631	$ -	$ -	$ 4,532,631

NOTE I – SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 8, 2024 which is the date these financial statements were available to be issued. There have been no adjustments to the financial statements to include any subsequent transactions or events.

SUPPLEMENTAL SCHEDULES

REULAND ELECTRIC 401(k) PLAN
EIN - 95-1492980
Plan # - 002
Schedule H - line 4i - Schedule of Assets (Held at End of Year)
September 30, 2023

(a)	(b) Identity of Issue Borrower, Lesser or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Funds	Fidelity Advisor Blend 2025 Fund		$ 984,719
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	Participant Loans	4.25% - 8.25%	-0-	58,147
				$ 4,949,067

Note: * - Indicates party-in-interest
Column (d) is blank as investments are participant directed.

Reuland Electric 401(k) Plan
EIN - 95,-1492980
Plan # - 002
Schedule of Delinquent Contributions
September 30, 2023

Participant Contribution Transferred Late to Plan - $13,902	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51 - $-0-
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected - $-0-	Contributions Corrected Outside VFCP - $-0-	Contribution Pending Correction in VFCP - $13,902	

* - The sponsor anticipates calculating and funding the loss earnings during 2024

Reuland Electric 401(k) Plan

Financial Statements
With Independent Auditor's Report Thereon

September 30, 2023 and 2022

MILLER
CPA, PLLC

REULAND ELECTRIC 401(k) PLAN

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	2 - 4
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements	7
SUPPLEMENTAL SCHEDULES	
Schedule of Assets (Held at End of Year)	13
Schedule of Delinquent Contributions	14

MILLER
CPA, PLLC

Independent Auditor's Report

To the Plan Administrator of
Reuland Electric 401(k) Plan

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Reuland Electric 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of September 30, 2023, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of as of September 30, 2023, and the changes in net assets available for benefit for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit 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 Reuland Electric 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Other Matter

The financial statements of Reuland Electric 401(k) Plan for the year ended September 30, 2022 were audited by another auditor who expressed an unmodified opinion on those statements on July 7, 2023.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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.

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 Reuland Electric 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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 Reuland Electric 401(k) 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 Reuland Electric 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, *Schedule H – line 4i – Schedule of Assets (Held at End of Year)* and *Schedule of Delinquent Contributions* as of September 30, 2023 and the year then ended are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 has been subjected to the auditing procedures applied in the audit 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.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedules are fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Miller CPA, PLLC
Murfreesboro, Tennessee
July 8, 2024

REULAND ELECTRIC 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 30, 2023 and 2022

ASSETS	2023	2022
Money market account	$ 1,345	$ -
Investments, at fair value	4,889,575	4,532,631
Notes receivable from participants	58,147	89,961
Total assets	4,949,067	4,622,592
LIABILITIES		
Accounts payable and accrued expenses	-	-
Total liabilities	-	-
NET ASSETS AVAILABLE FOR BENEFITS	$ 4,949,067	$ 4,622,592

See accompanying notes to financial statements and independent auditor's report.

REULAND ELECTRIC 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

ADDITIONS		
Interest and dividends	$	147,060
Net appreciation of investments, net gains and losses on sale		416,834
Participant contributions		512,900
TOTAL ADDITIONS		1,076,794
DEDUCTIONS		
Benefits paid to participants		721,731
Administrative costs		28,588
TOTAL DEDUCTIONS		750,319
NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS		326,475
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year		4,622,592
End of Year	$	4,949,067

See accompanying notes to financial statements and independent auditor's report.

REULAND ELECTRIC 401(k) PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2023 and 2022

NOTE A - DESCRIPTION OF PLAN

The following description of Reuland Electric 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering a majority of all full-time employees of Reuland Electric Company (the "Sponsor") who have completed four months of service. The Plan is subject to the provisions of the Employee Retirement Security Act of 1974 ("ERISA"). Participants are automatically enrolled immediately with a 3% deferral rate when eligible unless the participant elects to not participate.

Receivables

Receivables consist of the employer contributions and participant contributions which have been earned as of the end of the year and are required to be paid into the Plan subsequent to the year-end. These receivables have been stated at the amount the Plan expects to collect from the outstanding balance. The receivables were subsequently deposited into the Plan.

Contributions

Each year, participants may contribute up to 92 percent of pretax annual compensation subject to IRS prescribed limits. Participants may also contribute amounts representing distributions from other qualified plans.

The Sponsor make discretionary matching employer contributions based on the participant's contributions. During the year ended September 30, 2023 the employer elected to not make any discretionary matching contributions to the Plan.

Participant Accounts

Each participant's account is credited with the participant's contribution and allocations of (a) the Company's contribution and (b) plan earnings. Allocations are based on participant earnings or account balances, as defined. Forfeited balances of terminated participants' nonvested accounts are used to reduce future Company contributions. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are immediately vested in participant contributions plus actual earnings thereon. Vesting in the Company's discretionary matching contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. Participants become 100% vested in the sponsor's matching contribution after three years of credited service.

Participants become immediately vested in the Company's discretionary profit sharing contribution plus actual earnings thereon.

Investment Options

Upon enrollment in the Plan, a participant may direct employee and employer discretionary contributions to selected investment options. Participants may change their investment options at any time.

NOTE A - DESCRIPTION OF PLAN (CONTINUED)

Notes Receivable From Participants
Participants borrowed from their accounts. The notes receivable from participants are secured by the applicable participant's account balance and bear interest at a rate which is commensurate with local prevailing rates as determined quarterly. As of September 30, 2023 and 2022 this rate ranged from 4.25% to 8.25%. Principal and interest are paid through payroll deductions.

Administrative Costs
The Sponsor absorbs significant administrative costs of the Plan.

NOTE B - SUMMARY OF ACCOUNTING POLICIES

Basis of Accounting
The financial statements of the Plan are prepared using the accrual method of accounting.

Investment Valuation and Income Recognition
The Plan's investments consist of shares of mutual funds which are stated at fair value. Quoted market prices are used to value investments. Shares of registered investment companies are valued at the net asset value of shares held by the Plan at year end.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date.

Payments of Benefits
Benefits are recorded when paid.

Notes Receivable From Participants
Notes receivable from participants are measured at their unpaid principal balances. Any accrued but unpaid interest is included in the employee's contribution receivable. Interest income is recorded on the accrual basis. Related fees are recorded in the notes receivable from participants and paid out of the participant's account when they are incurred.

Management estimates an allowance for uncollectible notes receivable based on the related participant account balances and historical trends. Management has estimated the allowance for uncollectible notes receivable from participants to be $-0- as of September 30, 2023 and 2022.

Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures of contingent assets and liabilities at the date of the financial statements, and the reported revenue and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

Forfeitures
As of both September 30, 2023 and 2022, forfeited non-vested accounts totaled $-0-. During the year ended September 30, 2023 the Plan did not use any forfeitures to pay administrative fees or to reduce the discretionary employer contribution.

NOTE B - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Expenses

A majority of plan expenses of maintaining the Plan are paid by the sponsor and are excluded from these financial statements. Fees related benefits paid are charged directly to the participant's account and are included in plan expenses. Investment related expenses are included in net appreciation of fair value of investments.

NOTE C – PARTY-IN-INTEREST TRANSACTIONS

During the year ended September 30, 2023, certain plan investments are managed by Fidelity Management Trust Company, the custodian and third party administrator of the Plan. These transactions qualified as a party-in-interest transaction. The parties-in-interest receive revenue from investment providers for services provided.

NOTE D - PLAN TERMINATION

Although it has not expressed any intent 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 provision of ERISA. In the event of Plan termination, participants will become 100 percent vested in their accounts.

NOTE E - TAX STATUS

The Plan has adopted a prototype non-standardized 401(k) profit sharing plan agreement that was sponsored by the Plan's third-party administrator. A determination letter was received by the Plan administrator for the prototype plan and management believes the Plan was qualified as of the financial statement date.

Accounting principles generally accepted in the United States of America require the Plan's management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken any uncertain tax positions that more likely than not would not be sustained upon examination by the Internal Revenue Service ("IRS"). As of September 30, 2023 and 2022, the Plan has not recognized any uncertain tax positions. The Plan is subject to audits by taxing and compliance jurisdictions; however, there are currently no audits for tax periods in process. The Plan is no longer subject to tax examination for years prior to 2018.

NOTE F – RISKS AND UNCERTAINTIES

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

NOTE G – FAIR VALUE MEASUREMENTS

Financial Accounting Standards Codification 820-10 (FASB ASC 820-10), *Fair Value Measurements* (formerly FASB Statement No. 157), establishes a framework for measuring fair value.

NOTE H – FAIR VALUE MEASUREMENTS (CONTINUED)

That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820-10 are described below:

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.

The asset's or liability's fair value measurement 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used as of September 30, 2023 and 2022.

Registered investment companies: Valued at the daily closing price as reported by the fund. The funds held by the Plan are open-end funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The funds held by the Plan are deemed to be actively trade

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

NOTE H – FAIR VALUE MEASUREMENTS (CONTINUED)

The following table sets forth, by level within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2023 and 2022:

Fair Value Measurements as of September 30, 2023

	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 4,889,575	$ -	$ -	$ 4,889,575
Money market account	1,345	-	-	1,345
Totals	$ 4,890,920	$ -	$ -	$ 4,890,920

Fair Value Measurements as of Septembert 30, 2022

	Level 1	Level 2	Level 3	Total
Registered investment companies	$ 4,532,631	$ -	$ -	$ 4,532,631
Money market account	-	-	-	-
Totals	$ 4,532,631	$ -	$ -	$ 4,532,631

NOTE I – SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 8, 2024 which is the date these financial statements were available to be issued. There have been no adjustments to the financial statements to include any subsequent transactions or events.

SUPPLEMENTAL SCHEDULES

REULAND ELECTRIC 401(k) PLAN
EIN - 95-1492980
Plan # - 002
Schedule H - line 4i - Schedule of Assets (Held at End of Year)
September 30, 2023

(a)	(b) Identity of Issue Borrower, Lesser or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	Fidelity Funds	Fidelity Advisor Blend 2025 Fund		$ 984,719
*	Fidelity Funds	Fidelity Advisor Blend 2030 Fund		927,681
*	Fidelity Funds	Fidelity Advisor Blend 2035 Fund		590,827
*	Fidelity Funds	Fidelity Advisor Blend 2020 Fund		242,506
*	Fidelity Funds	Fidelity Advisor Blend 2015 Fund		217,561
	Galliard	Galliard Stable Return		217,092
*	Fidelity Funds	Fidelity Advisor Small Cap Value		208,419
	MFS	MFS Growth Fund		169,326
*	Dodge & Cox	Dodge & Cox Stock I		148,978
*	Fidelity Funds	Fidelity Advisor Health Care Fund		122,627
	Blackrock	Blackrock Tech Opps		120,172
*	Fidelity Funds	Fidelity Mid cap Index Fund		119,577
	Fidelity Funds	Fidelity Advisor Blend 2005 Fund		117,485
*	Fidelity Funds	Fidelity Advisor Blend 2040 Fund		115,602
*	Fidelity Funds	Fidelity 500 Index		78,997
*	Fidelity Funds	Fidelity Advisor Blend 2010 Fund		59,880
*	Fidelity Funds	Fidelity Advisor Blend 2045 Fund		58,035
	Blackrock	Blackrock Total Return		56,214
*	Fidelity Funds	Fidelity Small Cap Index Fund		54,508
	Victory	Victory Estimated Value		54,128
*	Fidelity Funds	Fidelity Advisor Blend 2055 Fund		33,068
*	Fidelity Funds	Fidelity Advisor Blend 2050 Fund		29,498
	JP Morgan	JP Morgan Mid Cap Growth Fund		25,448
	PGIM	PGIM High Yield		23,506
*	Fidelity Funds	Fidelity Advisor Blend 2060 Fund		22,274
*	Fidelity Funds	Fidelity Advisor Blend 2065 Fund		20,363
	PGIM	PGIM Global Total Return		18,281
	American Funds	American Funds New World		17,363
	Cohen & Steers	Cohen & Steers Instl Reality		14,229
*	Fidelity Funds	Fidelity Advisor Small Cap Growth		13,965
*	Fidelity Funds	Fidelity Freedom Blend Inc		5,781
*	Fidelity Funds	Fidelity International Index Fund		1,465
*	Fidelity Funds	Fidelity Government Money Market		1,345
	Participant Loans	4.25% - 8.25%	-0-	58,147
				$ 4,949,067

Note: * - Indicates party-in-interest
Column (d) is blank as investments are participant directed.

Reuland Electric 401(k) Plan
EIN - 95,-1492980
Plan # - 002
Schedule of Delinquent Contributions
September 30, 2023

Participant Contribution Transferred Late to Plan - $13,902	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51 - $-0-
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected - $-0-	Contributions Corrected Outside VFCP - $-0-	Contribution Pending Correction in VFCP - $13,902	

* - The sponsor anticipates calculating and funding the loss earnings during 2024