

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 2023 This Form is Open to Public Inspection
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ 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 ROLAND DGA CORPORATION 401(K) SAVINGS AND
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/2003
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) ROLAND DGA CORPORATION 15363 BARRANCA PARKWAY IRVINE, CA 92618
2b	Employer Identification Number (EIN) 95-2896659
2c	Plan Sponsor's telephone number 949-727-2100
2d	Business code (see instructions) 423990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2024	DAVID NELSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2024	DAVID NELSON
	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 ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 153
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 107 6a(2) 111 6b 0 6c 49 6d 160 6e 0 6f 160 6g(1) 148 6g(2) 155 6h 2
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:

2E 2F 2G 2J 2K 2S 2T 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) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
--	--

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

a Pension Schedules

- (1) ☒ **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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A Name of plan ROLAND DGA CORPORATION 401(K) SAVINGS AND	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROLAND DGA CORPORATION	D Employer Identification Number (EIN) 95-2896659

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
--------	---	--

1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	039157	160	01/01/2023	12/31/2023

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	4298927
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	8128435

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year.....	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT**

b Balance at the end of the previous year	7b	4839436
--	-----------	---------

c Additions: (1) Contributions deposited during the year	7c(1)	201876	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	92044	
(4) Transferred from separate account.....	7c(4)	212031	
(5) Other (specify below)	7c(5)	577797	

▶ **LOAN REPAYMENTS TRANSFERS IN**

(6) Total additions	7c(6)	1083748
---------------------------	--------------	---------

d Total of balance and additions (add lines 7b and 7c(6))	7d	5923184
---	-----------	---------

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	100140	
(2) Administration charge made by carrier	7e(2)	362	
(3) Transferred to separate account.....	7e(3)	782289	
(4) Other (specify below)	7e(4)	741466	

▶ **LOAN INITIATIONS TRANSFERS OUT, FORFEITURES DEBITS
MISCELLANEOUS OUT**

(5) Total deductions	7e(5)	1624257
----------------------------	--------------	---------

f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	4298927
---	-----------	---------

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A?..... ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan ROLAND DGA CORPORATION 401(K) SAVINGS AND	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROLAND DGA CORPORATION	D Employer Identification Number (EIN) 95-2896659	

Part I	Service Provider Information (see instructions)
--------	---

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☒ Yes ☐ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND
06-1050034

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

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

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

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

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

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

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

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

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

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

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

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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 37 50 64	NONE	35756	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE 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 2023 This Form is Open to Public Inspection.
---	--	--

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

A Name of plan <u>ROLAND DGA CORPORATION 401(K) SAVINGS AND</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROLAND DGA CORPORATION</u>	D Employer Identification Number (EIN) <u>95-2896659</u>	

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: <u>DAY ONE IFX TRGT BAL</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-697</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>574230</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>DRYDEN S&P500 INDEX - ISP</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-123</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1613216</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LCG MFS FUND</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-350</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1989195</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME AGGR GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-166</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1279250</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME BALANCED FUND</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-168</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>847984</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME CONSERV GROWTH</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-169</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>509950</u>		
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LIFETIME GROWTH FUND</u>				
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>				
c EIN-PN <u>06-1050034-167</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1310976</u>		

a Name of MTIA, CCT, PSA, or 103-12 IE: LIFETIME INCOME & EQUITY**b** Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-170	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3634
--------------------------------	------------------------	--

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)
-----------------	----------------------	---

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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**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**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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning <u>01/01/2023</u> and ending <u>12/31/2023</u>		
A Name of plan <u>ROLAND DGA CORPORATION 401(K) SAVINGS AND</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROLAND DGA CORPORATION</u>		
		D Employer Identification Number (EIN) <u>95-2896659</u>

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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	<u>338399</u>	<u>411758</u>
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	<u>6124453</u>	<u>8128435</u>
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	<u>7604046</u>	<u>9504586</u>
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	<u>4839436</u>	<u>4298927</u>
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	18906334	22343706
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	18906334	22343706

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)	374724	
(B) Participants	2a(1)(B)	1106221	
(C) Others (including rollovers)	2a(1)(C)	54021	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1534966
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	22393	
(F) Other	2b(1)(F)	92044	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		114437
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	185164	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		185164
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		1440182
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		914667
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4189416

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	716188	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		716188
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	35756	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	100	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		35856
j Total expenses. Add all expense amounts in column (b) and enter total	2j		752044

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3437372
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ 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) ☐ 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: **HASKELL & WHITE LLP**

(2) EIN: **33-0310569**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)		☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		☒	
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.			

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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan	B Three-digit plan number (PN)	
ROLAND DGA CORPORATION 401(K) SAVINGS AND	001	
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)	
ROLAND DGA CORPORATION	95-2896659	

Part I	Distributions		
All references to distributions relate only to payments of benefits during the plan year.			
1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):		
	EIN(s): 22-1211670		
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) and (b):

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

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

☐ Yes.

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

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

☐ No. Other. Provide explanation. _____

Part VII	IRS Compliance Questions
-----------------	---------------------------------

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

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

☐ Design-based safe harbor method

☒ "Prior year" ADP test

☐ "Current year" ADP test

☐ N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 09 / 16 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q704336A.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Roland DGA Corporation 401(k) Savings and Investment Plan

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

We have performed audits of the accompanying financial statements of Roland DGA 401(k) Plan and Investment Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements (the "financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section—

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the Financial Statements

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Other Matters

Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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



HASKELL & WHITE LLP

Irvine, California
October 2, 2024

*Financial Statements and Supplemental Schedule
(With Independent Auditors' Report Thereon)*

**ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN**

*As of December 31, 2023 and 2022
and for the Year Ended December 31, 2023*

*Financial Statements and Supplemental Schedule
(With Independent Auditors' Report Thereon)*

**ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN**

*As of December 31, 2023 and 2022
and for the Year Ended December 31, 2023*

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Table of Contents

	<u>Page</u>
Independent Auditors' Report	
Financial Statements	
Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022	5
Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2023	6
Notes to Financial Statements	7
Supplemental Schedule	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023	16
 Other schedules are omitted because they are not applicable or are not required disclosures under the Employee Retirement Income Security Act of 1974 and regulations issued by the Department of Labor.	

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Roland DGA Corporation 401(k) Savings and Investment Plan

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

We have performed audits of the accompanying financial statements of Roland DGA 401(k) Plan and Investment Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements (the "financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section—

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the Financial Statements

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Other Matters

Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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



HASKELL & WHITE LLP

Irvine, California
October 2, 2024

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Statements of Net Assets Available for Plan Benefits

As of December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Investments, at fair value (Notes 3 and 4)		
Mutual funds	\$ 9,504,586	\$ 7,604,046
Pooled separate accounts	<u>8,128,435</u>	<u>6,124,453</u>
Total investments, at fair value	17,633,021	13,728,499
Funds held in guaranteed income fund, at contract value	<u>4,298,927</u>	<u>4,839,436</u>
Total investments	<u>21,931,948</u>	<u>18,567,935</u>
Receivables		
Notes receivable from participants	411,758	338,399
Employer contributions receivable	<u>16,020</u>	<u>20,749</u>
Total receivables	<u>427,778</u>	<u>359,148</u>
Net assets available for Plan benefits	<u><u>\$ 22,359,726</u></u>	<u><u>\$ 18,927,083</u></u>

See accompanying notes to financial statements and independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Statement of Changes in Net Assets Available for Plan Benefits

For the Year Ended December 31, 2023

Additions to net assets attributed to:

Investment income	
Interest and dividends	\$ 277,208
Net appreciation in mutual funds	914,667
Net appreciation in pooled separate accounts	<u>1,440,182</u>
Total investment income	<u>2,632,057</u>
Contributions	
Participant	1,106,221
Employer	369,995
Rollover	<u>54,021</u>
Total contributions	<u>1,530,237</u>
Interest on notes receivable from participants	<u>22,393</u>
Total net additions	<u>4,184,687</u>

Deductions from net assets attributed to:

Benefits paid to participants	716,188
Administrative and advisory fees	<u>35,856</u>
Total deductions	<u>752,044</u>

Increase in net assets available for Plan benefits	3,432,643
Net assets available for Plan benefits, beginning of year	<u>18,927,083</u>
Net assets available for Plan benefits, end of year	<u><u>\$ 22,359,726</u></u>

See accompanying notes to financial statements and independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements

December 31, 2023

1. Description of the Plan

The following description of the Roland DGA Corporation 401(k) Savings and Investment Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was established on January 1, 2003 and is a qualified, defined contribution plan established under the provisions of Section 401(k) of the Internal Revenue Code (“IRC”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The Plan is sponsored by Roland DGA Corporation (the “Company”), who also serves as the Plan Administrator. Empower Trust Company, LLC (the “Trustee”) is the custodian and trustee of the Plan’s investment assets (Note 4).

Eligibility

The Plan covers all current employees of the Company. Employees become eligible after 90 days of employment with the Company.

Contributions

Participants may contribute up to the maximum dollar limit as defined by the IRC. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company may elect to make an annual discretionary matching contribution, up to a maximum of 50% the first 6% of the participant’s contribution, as defined by the Plan agreement. In addition, the Company, at its discretion, may make additional nonelective contributions. No nonelective contributions were made in 2023.

Participant Accounts

An account is maintained for each participant and credited with the participant’s contributions and the allocation of any investment income or losses. Investment income and losses are allocated among eligible participants in the ratio which the dollar value of the respective participant’s interest in the specific investment bears to the dollar value of all participant’s interests in that investment.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

1. Description of the Plan (continued)

Vesting

Participants are immediately vested in their voluntary contributions, plus actual investment income and losses thereon. Vesting in the Company's matching and nonelective contributions occurs ratably at 25% per year over four years of service.

Investment Options

Upon enrollment in the Plan, a participant may direct his or her account into any of the investment options offered by the Plan. Participants may change or transfer their investment options daily.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or other reasons, a participant or the participant's beneficiaries may receive the vested interest in the participant's account in a lump-sum distribution or rollover the value of the vested interest into another qualified benefit plan, less any loans outstanding. Account withdrawals are permitted by participants who suffer certain financial hardships and meet criteria established by the IRC.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000, up to a maximum of 50% of their vested account balance. Participants may never borrow more than \$50,000 minus the highest outstanding balance of their total Plan loans during the last 12 months. Notes receivable from participants are stated at their unpaid principal balance and are secured by the balance in the participant's account. Principal and interest are paid ratably through regular payroll deductions. All notes receivable must be repaid over a five-year period unless it is for the purchase of a principal residence. Interest on notes receivable from participants ranged from 4.25% to 9.50% as of December 31, 2023. For the year ended December 31, 2023, defaulted loans totaled \$37,581 resulting in a decrease to notes receivable from participants as of December 31, 2023.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

1. Description of the Plan (continued)

Administrative and Advisory Fees

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative and advisory fees. Fees paid by the Plan for investment management services during 2023 were included as a reduction of investment return on the related investment. Based upon the Company's discretion, additional costs of administering the Plan, including accounting and legal fees, are either paid by the Company or paid through forfeitures. Expenses that are paid by the Company are excluded from these financial statements.

Forfeited Accounts

At December 31, 2023, forfeited accounts totaled \$2,022 (\$2,123 at December 31, 2022). Under the Plan agreement, as amended, these amounts can be used to pay Plan administrative and advisory fees. Any remaining forfeitures can be used to reduce the Company's nonelective or matching contributions.

Plan Termination

It is the intention of the Company to maintain the Plan throughout its corporate existence. Nevertheless, the Company reserves the right, at any time, to discontinue or terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting periods. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are governed by a trust agreement with the Trustee. The Plan's mutual funds and pooled separate account investments are stated at fair value. Investments in pooled separate accounts ("PSAs") are valued on a net asset value ("NAV") per share basis. The PSAs are credited with earnings on the underlying investments and charged for Plan benefits paid and deductions for investment expenses and annual management fees. Redemptions may occur on a daily basis.

The Plan invests in a guaranteed income fund ("GIF") which is reported at contract value. Contract value reflects the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan and is the relevant measure for the portion of assets attributable to the fully benefit-responsive guaranteed income fund.

Investment income consists of interest earned and realized, and unrealized gains or losses in the fair value of investments, less investment expenses. Purchases and sales of securities are reflected on the settlement date. Dividends are recorded on the ex-dividend date.

Benefit Payments

In accordance with ERISA reporting requirements, benefit payments due to participants who have elected to withdraw from the Plan are recorded when paid.

Subsequent Events

The Plan Administrator evaluated subsequent events through October 2, 2024, the date the financial statements were available to be issued.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments

The Plan accounts for financial assets and liabilities that are being measured and reported at fair value on a recurring and non-recurring basis in accordance with Accounting Standards Codification (“ASC”) 820 Fair Value Measurements and Disclosures. ASC 820 defines fair value as the price that the Plan would receive to sell an asset, or pay to transfer a liability, in an orderly transaction between market participants at the measurement date. ASC 820 also establishes a framework for measuring fair value, and a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. Inputs may be observable or unobservable and refer broadly to the assumptions that market participants would use in pricing the asset or liability. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity.

Unobservable inputs reflect the reporting entity’s own assumptions about the assumptions that market participants would use in pricing the asset or liability developed based on the best information available under the circumstances. The Plan’s investments are assigned a level based upon the observability of the inputs which are significant to the overall valuation. The three-tier hierarchy of inputs is summarized below.

Level 1: Valuation for assets and liabilities traded in active exchange markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2: Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or comparable assets or liabilities.

Level 3: Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker traded transactions. These valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The asset 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments (continued)

Investments in the Plan are measured and reported at fair value, excluding GICs, on a recurring basis. The following table shows the balances of these assets based on their GAAP designated levels:

As of December 31, 2023					
	Level 1	Level 2	Level 3	Investments at NAV	Total
Investments, at fair value					
Mutual funds	\$ 9,504,586	\$ -	\$ -	\$ -	\$ 9,504,586
Pooled separate accounts	-	-	-	8,128,435	8,128,435
Total investments, at fair value	<u>\$ 9,504,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,128,435</u>	\$ 17,633,021
Guaranteed income fund					<u>4,298,927</u>
Total investments					<u>\$ 21,931,948</u>

As of December 31, 2022					
	Level 1	Level 2	Level 3	Investments at NAV	Total
Investments, at fair value					
Mutual funds	\$ 7,604,046	\$ -	\$ -	\$ -	\$ 7,604,046
Pooled separate accounts	-	-	-	6,124,453	6,124,453
Total investments, at fair value	<u>\$ 7,604,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,124,453</u>	\$ 13,728,499
Guaranteed income fund					<u>4,839,436</u>
Total investments					<u>\$ 18,567,935</u>

Investments in PSAs are valued using the NAV as of the reporting date, which is the basis for current transactions. The NAV is used as a practical expedient to estimate fair value. PSAs are valued based on the underlying investments (i.e., common stock, mutual funds, and short-term securities) in the separate account as reported by the Trustee. While the majority of the underlying asset values are based on quoted prices, NAV of the PSAs are not publicly quoted. The NAV is reported by the Trustee as of the financial statement date based on recent transaction prices. The PSAs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. Investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments (continued)

The Plan is a party to a fully benefit-responsive guaranteed income fund with the Trustee. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed income fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the guaranteed income fund is fully benefit-responsive, contract value is the relevant measurement for that portion of the net assets available for plan benefits attributable to the guaranteed income fund. The guaranteed income fund is presented on the face of the statements of net assets available for benefits at contract value. Contract value, as reported to the Plan by the Trustee, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

4. Information Certified by Trustee

The Plan has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan Trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022, and as summarized in the tables in Note 3 of these financial statements.
- Outstanding plan participant loan balances as of December 31, 2023 and 2022.
- Investment transactions as shown in the Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2023.
- Schedule H, Line 4i – Schedule of Assets (Held at End of Year), Supplemental Schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

5. Income Tax Status

The Plan was created from a plan instrument drafted by a service provider. The Internal Revenue Service (“IRS”) has determined and informed this service provider by a letter dated September 16, 2022, that the plan instrument, as originally written by the service provider, was subjected to IRS review and has been designed in accordance with applicable sections of the IRC and is, therefore, exempt from federal income taxes.

6. Related Party and Party-In-Interest Transactions

During the year ended December 31, 2023, certain administrative functions were performed by officers or employees of the Company and the Plan did not compensate such individuals for their services. Also, as discussed in Note 1, the Company pays certain costs of administering the Plan.

The Plan investments are managed by the Trustee, and therefore, they qualify as “party-in-interest” transactions, which are permitted by Department of Labor’s Rules and Regulations. Notes receivable from participants and the related interest income are also considered party-in-interest.

7. Accounting for Uncertainty in Income Taxes

GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan, as directed by participants, invests in investment securities that may be selected by the participant in any combination. 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 and the level of uncertainty related to changes in the value of 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 would materially affect participant’s account balances and the amounts reported in the Statements of Net Assets Available for Plan Benefits and the Statement of Changes in Net Assets Available for Plan Benefits.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

9. Reconciliation of Financial Statements to Form 5500

The information contained in the financial statements does not agree to the information contained in the Form 5500 as of December 31, 2023 and 2022 and for the year ended December 31, 2023. The differences are due to the recording of an employer receivable in the financial statements.

Reconciliation of the differences for the year ended December 31, 2023, are as follows:

	<u>2023</u>
Net assets available for Plan benefits per Form 5500	\$ 22,343,706
Employer contributions receivable	<u>16,020</u>
Net assets available for Plan benefits per the financial statements	<u><u>\$ 22,359,726</u></u>
Employer contributions per Form 5500	\$ 374,724
Less: prior year employer contributions receivable	(20,749)
Plus: current year employer contributions receivable	<u>16,020</u>
Employer contributions per the financial statements	<u><u>\$ 369,995</u></u>

Reconciliation of the differences as of December 31, 2022 are as follows:

	<u>2022</u>
Net assets available for Plan benefits per Form 5500	\$ 18,906,334
Employer contributions receivable	<u>20,749</u>
Net assets available for Plan benefits per the financial statements	<u><u>\$ 18,927,083</u></u>

See accompanying independent auditors' report.

Supplemental Schedule

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

EIN #: 95-2896659, PLAN: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

As of December 31, 2023

(a)	(b) Identity of Issue, Borrower or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	Prudential Retirement Insurance	Guaranteed Income Fund	**	\$ 4,298,927
*	Prudential Retirement Insurance	LCG/MFS Fund	**	1,989,195
*	Prudential Retirement Insurance	Dryden S&P 500 Index Fund	**	1,613,216
*	Prudential Retirement Insurance	Lifetime Growth FD	**	1,310,976
*	Prudential Retirement Insurance	Lifetime Aggressive	**	1,279,250
*	Prudential Retirement Insurance	Lifetime Balanced FD	**	847,984
*	Prudential Retirement Insurance	Pru Day One IFX Targ	**	574,230
*	Prudential Retirement Insurance	Lifetime Conservative	**	509,950
*	Prudential Retirement Insurance	Lifetime Income & Equity	**	3,634
*	Prudential Mutual Funds	MFS International Diversification R6	**	2,837,470
*	Prudential Mutual Funds	PUTNAM Equity Income R6	**	1,582,264
*	Prudential Mutual Funds	MFS MID CAP Value R6	**	1,313,147
*	Prudential Mutual Funds	Metropolitan West Total Return	**	1,155,114
*	Prudential Mutual Funds	Janus Henderson Triton Fund	**	961,091
*	Prudential Mutual Funds	Vanguard Mid Cap Index FD	**	630,983
*	Prudential Mutual Funds	VAN SMALL CAP Index Admir	**	495,294
*	Prudential Mutual Funds	Delta Ivy Mid Cap Gro R6	**	322,061
*	Prudential Mutual Funds	Goldman Small Cap Val R6	**	190,617
*	Prudential Mutual Funds	Fid Adv Foc Emg Mkts Z	**	16,545
	Total Investments			<u>21,931,948</u>
* Notes receivable from participants	Various maturity dates through June 2032 with rates ranging from 4.25% to 9.50%		-	<u>411,758</u>
				<u>\$ 22,343,706</u>
* Party-in-interest				
** Information not required for participant directed accounts				

See accompanying notes to financial statements and independent auditors' report.

*Financial Statements and Supplemental Schedule
(With Independent Auditors' Report Thereon)*

**ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN**

*As of December 31, 2023 and 2022
and for the Year Ended December 31, 2023*

*Financial Statements and Supplemental Schedule
(With Independent Auditors' Report Thereon)*

**ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN**

*As of December 31, 2023 and 2022
and for the Year Ended December 31, 2023*

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Table of Contents

	<u>Page</u>
Independent Auditors' Report	
Financial Statements	
Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022	5
Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2023	6
Notes to Financial Statements	7
Supplemental Schedule	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023	16
 Other schedules are omitted because they are not applicable or are not required disclosures under the Employee Retirement Income Security Act of 1974 and regulations issued by the Department of Labor.	

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Roland DGA Corporation 401(k) Savings and Investment Plan

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

We have performed audits of the accompanying financial statements of Roland DGA 401(k) Plan and Investment Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements (the "financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section—

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the Financial Statements

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Other Matters

Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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



HASKELL & WHITE LLP

Irvine, California
October 2, 2024

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Statements of Net Assets Available for Plan Benefits

As of December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Investments, at fair value (Notes 3 and 4)		
Mutual funds	\$ 9,504,586	\$ 7,604,046
Pooled separate accounts	<u>8,128,435</u>	<u>6,124,453</u>
Total investments, at fair value	17,633,021	13,728,499
Funds held in guaranteed income fund, at contract value	<u>4,298,927</u>	<u>4,839,436</u>
Total investments	<u>21,931,948</u>	<u>18,567,935</u>
Receivables		
Notes receivable from participants	411,758	338,399
Employer contributions receivable	<u>16,020</u>	<u>20,749</u>
Total receivables	<u>427,778</u>	<u>359,148</u>
Net assets available for Plan benefits	<u><u>\$ 22,359,726</u></u>	<u><u>\$ 18,927,083</u></u>

See accompanying notes to financial statements and independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Statement of Changes in Net Assets Available for Plan Benefits

For the Year Ended December 31, 2023

Additions to net assets attributed to:

Investment income	
Interest and dividends	\$ 277,208
Net appreciation in mutual funds	914,667
Net appreciation in pooled separate accounts	<u>1,440,182</u>
Total investment income	<u>2,632,057</u>
Contributions	
Participant	1,106,221
Employer	369,995
Rollover	<u>54,021</u>
Total contributions	<u>1,530,237</u>
Interest on notes receivable from participants	<u>22,393</u>
Total net additions	<u>4,184,687</u>

Deductions from net assets attributed to:

Benefits paid to participants	716,188
Administrative and advisory fees	<u>35,856</u>
Total deductions	<u>752,044</u>

Increase in net assets available for Plan benefits	3,432,643
Net assets available for Plan benefits, beginning of year	<u>18,927,083</u>
Net assets available for Plan benefits, end of year	<u><u>\$ 22,359,726</u></u>

See accompanying notes to financial statements and independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements

December 31, 2023

1. Description of the Plan

The following description of the Roland DGA Corporation 401(k) Savings and Investment Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was established on January 1, 2003 and is a qualified, defined contribution plan established under the provisions of Section 401(k) of the Internal Revenue Code (“IRC”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The Plan is sponsored by Roland DGA Corporation (the “Company”), who also serves as the Plan Administrator. Empower Trust Company, LLC (the “Trustee”) is the custodian and trustee of the Plan’s investment assets (Note 4).

Eligibility

The Plan covers all current employees of the Company. Employees become eligible after 90 days of employment with the Company.

Contributions

Participants may contribute up to the maximum dollar limit as defined by the IRC. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company may elect to make an annual discretionary matching contribution, up to a maximum of 50% the first 6% of the participant’s contribution, as defined by the Plan agreement. In addition, the Company, at its discretion, may make additional nonelective contributions. No nonelective contributions were made in 2023.

Participant Accounts

An account is maintained for each participant and credited with the participant’s contributions and the allocation of any investment income or losses. Investment income and losses are allocated among eligible participants in the ratio which the dollar value of the respective participant’s interest in the specific investment bears to the dollar value of all participant’s interests in that investment.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

1. Description of the Plan (continued)

Vesting

Participants are immediately vested in their voluntary contributions, plus actual investment income and losses thereon. Vesting in the Company's matching and nonelective contributions occurs ratably at 25% per year over four years of service.

Investment Options

Upon enrollment in the Plan, a participant may direct his or her account into any of the investment options offered by the Plan. Participants may change or transfer their investment options daily.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or other reasons, a participant or the participant's beneficiaries may receive the vested interest in the participant's account in a lump-sum distribution or rollover the value of the vested interest into another qualified benefit plan, less any loans outstanding. Account withdrawals are permitted by participants who suffer certain financial hardships and meet criteria established by the IRC.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000, up to a maximum of 50% of their vested account balance. Participants may never borrow more than \$50,000 minus the highest outstanding balance of their total Plan loans during the last 12 months. Notes receivable from participants are stated at their unpaid principal balance and are secured by the balance in the participant's account. Principal and interest are paid ratably through regular payroll deductions. All notes receivable must be repaid over a five-year period unless it is for the purchase of a principal residence. Interest on notes receivable from participants ranged from 4.25% to 9.50% as of December 31, 2023. For the year ended December 31, 2023, defaulted loans totaled \$37,581 resulting in a decrease to notes receivable from participants as of December 31, 2023.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

1. Description of the Plan (continued)

Administrative and Advisory Fees

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative and advisory fees. Fees paid by the Plan for investment management services during 2023 were included as a reduction of investment return on the related investment. Based upon the Company's discretion, additional costs of administering the Plan, including accounting and legal fees, are either paid by the Company or paid through forfeitures. Expenses that are paid by the Company are excluded from these financial statements.

Forfeited Accounts

At December 31, 2023, forfeited accounts totaled \$2,022 (\$2,123 at December 31, 2022). Under the Plan agreement, as amended, these amounts can be used to pay Plan administrative and advisory fees. Any remaining forfeitures can be used to reduce the Company's nonelective or matching contributions.

Plan Termination

It is the intention of the Company to maintain the Plan throughout its corporate existence. Nevertheless, the Company reserves the right, at any time, to discontinue or terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting periods. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are governed by a trust agreement with the Trustee. The Plan's mutual funds and pooled separate account investments are stated at fair value. Investments in pooled separate accounts ("PSAs") are valued on a net asset value ("NAV") per share basis. The PSAs are credited with earnings on the underlying investments and charged for Plan benefits paid and deductions for investment expenses and annual management fees. Redemptions may occur on a daily basis.

The Plan invests in a guaranteed income fund ("GIF") which is reported at contract value. Contract value reflects the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan and is the relevant measure for the portion of assets attributable to the fully benefit-responsive guaranteed income fund.

Investment income consists of interest earned and realized, and unrealized gains or losses in the fair value of investments, less investment expenses. Purchases and sales of securities are reflected on the settlement date. Dividends are recorded on the ex-dividend date.

Benefit Payments

In accordance with ERISA reporting requirements, benefit payments due to participants who have elected to withdraw from the Plan are recorded when paid.

Subsequent Events

The Plan Administrator evaluated subsequent events through October 2, 2024, the date the financial statements were available to be issued.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments

The Plan accounts for financial assets and liabilities that are being measured and reported at fair value on a recurring and non-recurring basis in accordance with Accounting Standards Codification (“ASC”) 820 Fair Value Measurements and Disclosures. ASC 820 defines fair value as the price that the Plan would receive to sell an asset, or pay to transfer a liability, in an orderly transaction between market participants at the measurement date. ASC 820 also establishes a framework for measuring fair value, and a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. Inputs may be observable or unobservable and refer broadly to the assumptions that market participants would use in pricing the asset or liability. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity.

Unobservable inputs reflect the reporting entity’s own assumptions about the assumptions that market participants would use in pricing the asset or liability developed based on the best information available under the circumstances. The Plan’s investments are assigned a level based upon the observability of the inputs which are significant to the overall valuation. The three-tier hierarchy of inputs is summarized below.

Level 1: Valuation for assets and liabilities traded in active exchange markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2: Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or comparable assets or liabilities.

Level 3: Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker traded transactions. These valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The asset 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments (continued)

Investments in the Plan are measured and reported at fair value, excluding GICs, on a recurring basis. The following table shows the balances of these assets based on their GAAP designated levels:

As of December 31, 2023					
	Level 1	Level 2	Level 3	Investments at NAV	Total
Investments, at fair value					
Mutual funds	\$ 9,504,586	\$ -	\$ -	\$ -	\$ 9,504,586
Pooled separate accounts	-	-	-	8,128,435	8,128,435
Total investments, at fair value	<u>\$ 9,504,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,128,435</u>	<u>\$ 17,633,021</u>
Guaranteed income fund					4,298,927
Total investments					<u>\$ 21,931,948</u>

As of December 31, 2022					
	Level 1	Level 2	Level 3	Investments at NAV	Total
Investments, at fair value					
Mutual funds	\$ 7,604,046	\$ -	\$ -	\$ -	\$ 7,604,046
Pooled separate accounts	-	-	-	6,124,453	6,124,453
Total investments, at fair value	<u>\$ 7,604,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,124,453</u>	<u>\$ 13,728,499</u>
Guaranteed income fund					4,839,436
Total investments					<u>\$ 18,567,935</u>

Investments in PSAs are valued using the NAV as of the reporting date, which is the basis for current transactions. The NAV is used as a practical expedient to estimate fair value. PSAs are valued based on the underlying investments (i.e., common stock, mutual funds, and short-term securities) in the separate account as reported by the Trustee. While the majority of the underlying asset values are based on quoted prices, NAV of the PSAs are not publicly quoted. The NAV is reported by the Trustee as of the financial statement date based on recent transaction prices. The PSAs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. Investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments (continued)

The Plan is a party to a fully benefit-responsive guaranteed income fund with the Trustee. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed income fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the guaranteed income fund is fully benefit-responsive, contract value is the relevant measurement for that portion of the net assets available for plan benefits attributable to the guaranteed income fund. The guaranteed income fund is presented on the face of the statements of net assets available for benefits at contract value. Contract value, as reported to the Plan by the Trustee, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

4. Information Certified by Trustee

The Plan has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan Trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022, and as summarized in the tables in Note 3 of these financial statements.
- Outstanding plan participant loan balances as of December 31, 2023 and 2022.
- Investment transactions as shown in the Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2023.
- Schedule H, Line 4i – Schedule of Assets (Held at End of Year), Supplemental Schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

5. Income Tax Status

The Plan was created from a plan instrument drafted by a service provider. The Internal Revenue Service (“IRS”) has determined and informed this service provider by a letter dated September 16, 2022, that the plan instrument, as originally written by the service provider, was subjected to IRS review and has been designed in accordance with applicable sections of the IRC and is, therefore, exempt from federal income taxes.

6. Related Party and Party-In-Interest Transactions

During the year ended December 31, 2023, certain administrative functions were performed by officers or employees of the Company and the Plan did not compensate such individuals for their services. Also, as discussed in Note 1, the Company pays certain costs of administering the Plan.

The Plan investments are managed by the Trustee, and therefore, they qualify as “party-in-interest” transactions, which are permitted by Department of Labor’s Rules and Regulations. Notes receivable from participants and the related interest income are also considered party-in-interest.

7. Accounting for Uncertainty in Income Taxes

GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan, as directed by participants, invests in investment securities that may be selected by the participant in any combination. 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 and the level of uncertainty related to changes in the value of 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 would materially affect participant’s account balances and the amounts reported in the Statements of Net Assets Available for Plan Benefits and the Statement of Changes in Net Assets Available for Plan Benefits.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

9. Reconciliation of Financial Statements to Form 5500

The information contained in the financial statements does not agree to the information contained in the Form 5500 as of December 31, 2023 and 2022 and for the year ended December 31, 2023. The differences are due to the recording of an employer receivable in the financial statements.

Reconciliation of the differences for the year ended December 31, 2023, are as follows:

	<u>2023</u>
Net assets available for Plan benefits per Form 5500	\$ 22,343,706
Employer contributions receivable	<u>16,020</u>
Net assets available for Plan benefits per the financial statements	<u><u>\$ 22,359,726</u></u>
Employer contributions per Form 5500	\$ 374,724
Less: prior year employer contributions receivable	(20,749)
Plus: current year employer contributions receivable	<u>16,020</u>
Employer contributions per the financial statements	<u><u>\$ 369,995</u></u>

Reconciliation of the differences as of December 31, 2022 are as follows:

	<u>2022</u>
Net assets available for Plan benefits per Form 5500	\$ 18,906,334
Employer contributions receivable	<u>20,749</u>
Net assets available for Plan benefits per the financial statements	<u><u>\$ 18,927,083</u></u>

See accompanying independent auditors' report.

Supplemental Schedule

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

EIN #: 95-2896659, PLAN: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

As of December 31, 2023

(a)	(b) Identity of Issue, Borrower or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	Prudential Retirement Insurance	Guaranteed Income Fund	**	\$ 4,298,927
*	Prudential Retirement Insurance	LCG/MFS Fund	**	1,989,195
*	Prudential Retirement Insurance	Dryden S&P 500 Index Fund	**	1,613,216
*	Prudential Retirement Insurance	Lifetime Growth FD	**	1,310,976
*	Prudential Retirement Insurance	Lifetime Aggressive	**	1,279,250
*	Prudential Retirement Insurance	Lifetime Balanced FD	**	847,984
*	Prudential Retirement Insurance	Pru Day One IFX Targ	**	574,230
*	Prudential Retirement Insurance	Lifetime Conservative	**	509,950
*	Prudential Retirement Insurance	Lifetime Income & Equity	**	3,634
*	Prudential Mutual Funds	MFS International Diversification R6	**	2,837,470
*	Prudential Mutual Funds	PUTNAM Equity Income R6	**	1,582,264
*	Prudential Mutual Funds	MFS MID CAP Value R6	**	1,313,147
*	Prudential Mutual Funds	Metropolitan West Total Return	**	1,155,114
*	Prudential Mutual Funds	Janus Henderson Triton Fund	**	961,091
*	Prudential Mutual Funds	Vanguard Mid Cap Index FD	**	630,983
*	Prudential Mutual Funds	VAN SMALL CAP Index Admir	**	495,294
*	Prudential Mutual Funds	Delta Ivy Mid Cap Gro R6	**	322,061
*	Prudential Mutual Funds	Goldman Small Cap Val R6	**	190,617
*	Prudential Mutual Funds	Fid Adv Foc Emg Mkts Z	**	16,545
	Total Investments			<u>21,931,948</u>
* Notes receivable from participants	Various maturity dates through June 2032 with rates ranging from 4.25% to 9.50%		-	<u>411,758</u>
				<u>\$ 22,343,706</u>
* Party-in-interest				
** Information not required for participant directed accounts				

See accompanying notes to financial statements and independent auditors' report.

*Financial Statements and Supplemental Schedule
(With Independent Auditors' Report Thereon)*

**ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN**

*As of December 31, 2023 and 2022
and for the Year Ended December 31, 2023*

*Financial Statements and Supplemental Schedule
(With Independent Auditors' Report Thereon)*

**ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN**

*As of December 31, 2023 and 2022
and for the Year Ended December 31, 2023*

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Table of Contents

	<u>Page</u>
Independent Auditors' Report	
Financial Statements	
Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022	5
Statement of Changes in Net Assets Available for Plan Benefits for the Year Ended December 31, 2023	6
Notes to Financial Statements	7
Supplemental Schedule	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2023	16
 Other schedules are omitted because they are not applicable or are not required disclosures under the Employee Retirement Income Security Act of 1974 and regulations issued by the Department of Labor.	

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Roland DGA Corporation 401(k) Savings and Investment Plan

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

We have performed audits of the accompanying financial statements of Roland DGA 401(k) Plan and Investment Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the year ended December 31, 2023, and the related notes to the financial statements (the "financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the Financial Statements

In our opinion, based on our audits and on the procedures performed as described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section—

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the Financial Statements

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the Financial Statements* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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.

INDEPENDENT AUDITORS' REPORT (CONTINUED)

Other Matters

Supplemental Schedule Required by ERISA

The supplemental schedule of Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year) is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to 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. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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



HASKELL & WHITE LLP

Irvine, California
October 2, 2024

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Statements of Net Assets Available for Plan Benefits

As of December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Investments, at fair value (Notes 3 and 4)		
Mutual funds	\$ 9,504,586	\$ 7,604,046
Pooled separate accounts	<u>8,128,435</u>	<u>6,124,453</u>
Total investments, at fair value	17,633,021	13,728,499
Funds held in guaranteed income fund, at contract value	<u>4,298,927</u>	<u>4,839,436</u>
Total investments	<u>21,931,948</u>	<u>18,567,935</u>
Receivables		
Notes receivable from participants	411,758	338,399
Employer contributions receivable	<u>16,020</u>	<u>20,749</u>
Total receivables	<u>427,778</u>	<u>359,148</u>
Net assets available for Plan benefits	<u><u>\$ 22,359,726</u></u>	<u><u>\$ 18,927,083</u></u>

See accompanying notes to financial statements and independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Statement of Changes in Net Assets Available for Plan Benefits

For the Year Ended December 31, 2023

Additions to net assets attributed to:

Investment income	
Interest and dividends	\$ 277,208
Net appreciation in mutual funds	914,667
Net appreciation in pooled separate accounts	<u>1,440,182</u>
Total investment income	<u>2,632,057</u>
Contributions	
Participant	1,106,221
Employer	369,995
Rollover	<u>54,021</u>
Total contributions	<u>1,530,237</u>
Interest on notes receivable from participants	<u>22,393</u>
Total net additions	<u>4,184,687</u>

Deductions from net assets attributed to:

Benefits paid to participants	716,188
Administrative and advisory fees	<u>35,856</u>
Total deductions	<u>752,044</u>

Increase in net assets available for Plan benefits	3,432,643
Net assets available for Plan benefits, beginning of year	<u>18,927,083</u>
Net assets available for Plan benefits, end of year	<u><u>\$ 22,359,726</u></u>

See accompanying notes to financial statements and independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements

December 31, 2023

1. Description of the Plan

The following description of the Roland DGA Corporation 401(k) Savings and Investment Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was established on January 1, 2003 and is a qualified, defined contribution plan established under the provisions of Section 401(k) of the Internal Revenue Code (“IRC”). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

The Plan is sponsored by Roland DGA Corporation (the “Company”), who also serves as the Plan Administrator. Empower Trust Company, LLC (the “Trustee”) is the custodian and trustee of the Plan’s investment assets (Note 4).

Eligibility

The Plan covers all current employees of the Company. Employees become eligible after 90 days of employment with the Company.

Contributions

Participants may contribute up to the maximum dollar limit as defined by the IRC. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. The Company may elect to make an annual discretionary matching contribution, up to a maximum of 50% the first 6% of the participant’s contribution, as defined by the Plan agreement. In addition, the Company, at its discretion, may make additional nonelective contributions. No nonelective contributions were made in 2023.

Participant Accounts

An account is maintained for each participant and credited with the participant’s contributions and the allocation of any investment income or losses. Investment income and losses are allocated among eligible participants in the ratio which the dollar value of the respective participant’s interest in the specific investment bears to the dollar value of all participant’s interests in that investment.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

1. Description of the Plan (continued)

Vesting

Participants are immediately vested in their voluntary contributions, plus actual investment income and losses thereon. Vesting in the Company's matching and nonelective contributions occurs ratably at 25% per year over four years of service.

Investment Options

Upon enrollment in the Plan, a participant may direct his or her account into any of the investment options offered by the Plan. Participants may change or transfer their investment options daily.

Payment of Benefits

Upon termination of service due to death, disability, retirement, or other reasons, a participant or the participant's beneficiaries may receive the vested interest in the participant's account in a lump-sum distribution or rollover the value of the vested interest into another qualified benefit plan, less any loans outstanding. Account withdrawals are permitted by participants who suffer certain financial hardships and meet criteria established by the IRC.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000, up to a maximum of 50% of their vested account balance. Participants may never borrow more than \$50,000 minus the highest outstanding balance of their total Plan loans during the last 12 months. Notes receivable from participants are stated at their unpaid principal balance and are secured by the balance in the participant's account. Principal and interest are paid ratably through regular payroll deductions. All notes receivable must be repaid over a five-year period unless it is for the purchase of a principal residence. Interest on notes receivable from participants ranged from 4.25% to 9.50% as of December 31, 2023. For the year ended December 31, 2023, defaulted loans totaled \$37,581 resulting in a decrease to notes receivable from participants as of December 31, 2023.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

1. Description of the Plan (continued)

Administrative and Advisory Fees

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative and advisory fees. Fees paid by the Plan for investment management services during 2023 were included as a reduction of investment return on the related investment. Based upon the Company's discretion, additional costs of administering the Plan, including accounting and legal fees, are either paid by the Company or paid through forfeitures. Expenses that are paid by the Company are excluded from these financial statements.

Forfeited Accounts

At December 31, 2023, forfeited accounts totaled \$2,022 (\$2,123 at December 31, 2022). Under the Plan agreement, as amended, these amounts can be used to pay Plan administrative and advisory fees. Any remaining forfeitures can be used to reduce the Company's nonelective or matching contributions.

Plan Termination

It is the intention of the Company to maintain the Plan throughout its corporate existence. Nevertheless, the Company reserves the right, at any time, to discontinue or terminate the Plan subject to the provisions set forth in ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan's administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting periods. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are governed by a trust agreement with the Trustee. The Plan's mutual funds and pooled separate account investments are stated at fair value. Investments in pooled separate accounts ("PSAs") are valued on a net asset value ("NAV") per share basis. The PSAs are credited with earnings on the underlying investments and charged for Plan benefits paid and deductions for investment expenses and annual management fees. Redemptions may occur on a daily basis.

The Plan invests in a guaranteed income fund ("GIF") which is reported at contract value. Contract value reflects the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan and is the relevant measure for the portion of assets attributable to the fully benefit-responsive guaranteed income fund.

Investment income consists of interest earned and realized, and unrealized gains or losses in the fair value of investments, less investment expenses. Purchases and sales of securities are reflected on the settlement date. Dividends are recorded on the ex-dividend date.

Benefit Payments

In accordance with ERISA reporting requirements, benefit payments due to participants who have elected to withdraw from the Plan are recorded when paid.

Subsequent Events

The Plan Administrator evaluated subsequent events through October 2, 2024, the date the financial statements were available to be issued.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments

The Plan accounts for financial assets and liabilities that are being measured and reported at fair value on a recurring and non-recurring basis in accordance with Accounting Standards Codification (“ASC”) 820 Fair Value Measurements and Disclosures. ASC 820 defines fair value as the price that the Plan would receive to sell an asset, or pay to transfer a liability, in an orderly transaction between market participants at the measurement date. ASC 820 also establishes a framework for measuring fair value, and a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. Inputs may be observable or unobservable and refer broadly to the assumptions that market participants would use in pricing the asset or liability. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity.

Unobservable inputs reflect the reporting entity’s own assumptions about the assumptions that market participants would use in pricing the asset or liability developed based on the best information available under the circumstances. The Plan’s investments are assigned a level based upon the observability of the inputs which are significant to the overall valuation. The three-tier hierarchy of inputs is summarized below.

Level 1: Valuation for assets and liabilities traded in active exchange markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

Level 2: Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or comparable assets or liabilities.

Level 3: Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models, and similar techniques, and not based on market exchange, dealer, or broker traded transactions. These valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

The asset 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments (continued)

Investments in the Plan are measured and reported at fair value, excluding GICs, on a recurring basis. The following table shows the balances of these assets based on their GAAP designated levels:

As of December 31, 2023					
	Level 1	Level 2	Level 3	Investments at NAV	Total
Investments, at fair value					
Mutual funds	\$ 9,504,586	\$ -	\$ -	\$ -	\$ 9,504,586
Pooled separate accounts	-	-	-	8,128,435	8,128,435
Total investments, at fair value	<u>\$ 9,504,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,128,435</u>	\$ 17,633,021
Guaranteed income fund					<u>4,298,927</u>
Total investments					<u>\$ 21,931,948</u>

As of December 31, 2022					
	Level 1	Level 2	Level 3	Investments at NAV	Total
Investments, at fair value					
Mutual funds	\$ 7,604,046	\$ -	\$ -	\$ -	\$ 7,604,046
Pooled separate accounts	-	-	-	6,124,453	6,124,453
Total investments, at fair value	<u>\$ 7,604,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,124,453</u>	\$ 13,728,499
Guaranteed income fund					<u>4,839,436</u>
Total investments					<u>\$ 18,567,935</u>

Investments in PSAs are valued using the NAV as of the reporting date, which is the basis for current transactions. The NAV is used as a practical expedient to estimate fair value. PSAs are valued based on the underlying investments (i.e., common stock, mutual funds, and short-term securities) in the separate account as reported by the Trustee. While the majority of the underlying asset values are based on quoted prices, NAV of the PSAs are not publicly quoted. The NAV is reported by the Trustee as of the financial statement date based on recent transaction prices. The PSAs held by the Plan provide for daily redemptions by the Plan at reported NAV with no advance notice requirement. Investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient have not been categorized in the fair value hierarchy.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

3. Investments (continued)

The Plan is a party to a fully benefit-responsive guaranteed income fund with the Trustee. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed income fund issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the guaranteed income fund is fully benefit-responsive, contract value is the relevant measurement for that portion of the net assets available for plan benefits attributable to the guaranteed income fund. The guaranteed income fund is presented on the face of the statements of net assets available for benefits at contract value. Contract value, as reported to the Plan by the Trustee, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

4. Information Certified by Trustee

The Plan has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the Plan Trustee has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Plan Benefits as of December 31, 2023 and 2022, and as summarized in the tables in Note 3 of these financial statements.
- Outstanding plan participant loan balances as of December 31, 2023 and 2022.
- Investment transactions as shown in the Statement of Changes in Net Assets Available for Plan Benefits for the year ended December 31, 2023.
- Schedule H, Line 4i – Schedule of Assets (Held at End of Year), Supplemental Schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

See accompanying independent auditors' report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

5. Income Tax Status

The Plan was created from a plan instrument drafted by a service provider. The Internal Revenue Service (“IRS”) has determined and informed this service provider by a letter dated September 16, 2022, that the plan instrument, as originally written by the service provider, was subjected to IRS review and has been designed in accordance with applicable sections of the IRC and is, therefore, exempt from federal income taxes.

6. Related Party and Party-In-Interest Transactions

During the year ended December 31, 2023, certain administrative functions were performed by officers or employees of the Company and the Plan did not compensate such individuals for their services. Also, as discussed in Note 1, the Company pays certain costs of administering the Plan.

The Plan investments are managed by the Trustee, and therefore, they qualify as “party-in-interest” transactions, which are permitted by Department of Labor’s Rules and Regulations. Notes receivable from participants and the related interest income are also considered party-in-interest.

7. Accounting for Uncertainty in Income Taxes

GAAP requires Plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of December 31, 2023, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

The Plan, as directed by participants, invests in investment securities that may be selected by the participant in any combination. 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 and the level of uncertainty related to changes in the value of 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 would materially affect participant’s account balances and the amounts reported in the Statements of Net Assets Available for Plan Benefits and the Statement of Changes in Net Assets Available for Plan Benefits.

See accompanying independent auditors’ report.

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

Notes to Financial Statements (continued)

December 31, 2023

9. Reconciliation of Financial Statements to Form 5500

The information contained in the financial statements does not agree to the information contained in the Form 5500 as of December 31, 2023 and 2022 and for the year ended December 31, 2023. The differences are due to the recording of an employer receivable in the financial statements.

Reconciliation of the differences for the year ended December 31, 2023, are as follows:

	<u>2023</u>
Net assets available for Plan benefits per Form 5500	\$ 22,343,706
Employer contributions receivable	<u>16,020</u>
Net assets available for Plan benefits per the financial statements	<u><u>\$ 22,359,726</u></u>
Employer contributions per Form 5500	\$ 374,724
Less: prior year employer contributions receivable	(20,749)
Plus: current year employer contributions receivable	<u>16,020</u>
Employer contributions per the financial statements	<u><u>\$ 369,995</u></u>

Reconciliation of the differences as of December 31, 2022 are as follows:

	<u>2022</u>
Net assets available for Plan benefits per Form 5500	\$ 18,906,334
Employer contributions receivable	<u>20,749</u>
Net assets available for Plan benefits per the financial statements	<u><u>\$ 18,927,083</u></u>

See accompanying independent auditors' report.

Supplemental Schedule

ROLAND DGA CORPORATION
401(k) SAVINGS AND INVESTMENT PLAN

EIN #: 95-2896659, PLAN: 001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

As of December 31, 2023

(a)	(b) Identity of Issue, Borrower or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
*	Prudential Retirement Insurance	Guaranteed Income Fund	**	\$ 4,298,927
*	Prudential Retirement Insurance	LCG/MFS Fund	**	1,989,195
*	Prudential Retirement Insurance	Dryden S&P 500 Index Fund	**	1,613,216
*	Prudential Retirement Insurance	Lifetime Growth FD	**	1,310,976
*	Prudential Retirement Insurance	Lifetime Aggressive	**	1,279,250
*	Prudential Retirement Insurance	Lifetime Balanced FD	**	847,984
*	Prudential Retirement Insurance	Pru Day One IFX Targ	**	574,230
*	Prudential Retirement Insurance	Lifetime Conservative	**	509,950
*	Prudential Retirement Insurance	Lifetime Income & Equity	**	3,634
*	Prudential Mutual Funds	MFS International Diversification R6	**	2,837,470
*	Prudential Mutual Funds	PUTNAM Equity Income R6	**	1,582,264
*	Prudential Mutual Funds	MFS MID CAP Value R6	**	1,313,147
*	Prudential Mutual Funds	Metropolitan West Total Return	**	1,155,114
*	Prudential Mutual Funds	Janus Henderson Triton Fund	**	961,091
*	Prudential Mutual Funds	Vanguard Mid Cap Index FD	**	630,983
*	Prudential Mutual Funds	VAN SMALL CAP Index Admir	**	495,294
*	Prudential Mutual Funds	Delta Ivy Mid Cap Gro R6	**	322,061
*	Prudential Mutual Funds	Goldman Small Cap Val R6	**	190,617
*	Prudential Mutual Funds	Fid Adv Foc Emg Mkts Z	**	16,545
	Total Investments			<u>21,931,948</u>
*	Notes receivable from participants	Various maturity dates through June 2032 with rates ranging from 4.25% to 9.50%	-	<u>411,758</u>
				<u><u>\$ 22,343,706</u></u>
*	Party-in-interest			
**	Information not required for participant directed accounts			

See accompanying notes to financial statements and independent auditors' report.