

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
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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 EMSL ANALYTICAL, INC. 401(K) RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 002
1c	Effective date of plan 01/01/1984
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) EMSL ANALYTICAL, INC. 200 ROUTE 130 NORTH CINNAMINSON, NJ 08077
2b	Employer Identification Number (EIN) 22-2357101
2c	Plan Sponsor's telephone number 856-303-2514
2d	Business code (see instructions) 541380

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.	10/15/2024	PETER FRASCA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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 1127
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) 837 6a(2) 797 6b 0 6c 580 6d 1377 6e 0 6f 1377 6g(1) 1034 6g(2) 1313 6h 78
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 2T 3D 2A 2S

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
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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 0
- (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 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 EMSL ANALYTICAL, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 EMSL ANALYTICAL, INC.	D Employer Identification Number (EIN) 22-2357101	

Part I	Service Provider Information (see instructions)
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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	
BENEFIT PLANS ADMIN SERVICES, INC.	6 RHODS DRIVE, SUITE 7 UTICA, NY 13502
16-1503696	

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
DELAWARE SERVICE COMPANY, INC.	500 ROSS STREET, 154-0520 PITTSBURG, PA 15262

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation	
PRINCIPAL FUNDS DISTRIBUTOR, INC.	620 COOLIDGE DRIVE SUITE 300 FOLSOM, CA 95630

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

BPAS

6 RHODS DR.
SUITE 7
UTICA, NY 13502

16-1503696

(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?
15 19 26 37 51 63 99	RECORDKEEPER	90347	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

HFM INVESTMENT ADVISORS

209 ROWAN BLVD.
GLASSBORO, NJ 08028

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 16 26	FINANCIAL ADVISOR	49454	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 ☐

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

A Name of plan <u>EMSL ANALYTICAL, INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>EMSL ANALYTICAL, INC.</u>	D Employer Identification Number (EIN) <u>22-2357101</u>
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: METROPOLITAN LIFE INSURANCE COMPANY

b Name of sponsor of entity listed in (a): MET STABLE VALUE

c EIN-PN <u>46-6625485-002</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>2994357</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: CLEARBRIDGE LG CAP GR CIF R2

b Name of sponsor of entity listed in (a): HAND BENEFIT & TRUST CO

c EIN-PN <u>01-0846058-183</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: HB&T BLACKROCK LC EQU IND R

b Name of sponsor of entity listed in (a): HAND BENEFIT & TRUST CO

c EIN-PN <u>74-1977743-202</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3497564</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: HB&T BLACKROCK MC EQ IND R

b Name of sponsor of entity listed in (a): HAND BENEFIT & TRUST CO

c EIN-PN <u>74-1977743-198</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>492126</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: HB&T BLACKROCK SC EQ IND R

b Name of sponsor of entity listed in (a): HAND BENEFIT & TRUST CO

c EIN-PN <u>74-1977743-201</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>611156</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: HB&T BLACKROCK US AGG BD IND

b Name of sponsor of entity listed in (a): HAND BENEFIT & TRUST CO

c EIN-PN <u>74-1977743-199</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>156110</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: HB&T BLKRCK MSCI ACWI EXUS IND

b Name of sponsor of entity listed in (a): HAND BENEFIT & TRUST CO

c EIN-PN <u>74-1977743-200</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>640510</u>
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For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule D (Form 5500) 2023
v. 230707

a Name of MTIA, CCT, PSA, or 103-12 IE: NB SMALL CAP GROWTH TR FNDRS

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

c EIN-PN 13-4025249-101	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 72159
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a Name of MTIA, CCT, PSA, or 103-12 IE: WESTERN ASSET CR PL BD CIF R2

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

c EIN-PN 95-2705767-186	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 224067
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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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 01/01/2023 and ending 12/31/2023		
A Name of plan EMSL ANALYTICAL, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ►	002
C Plan sponsor's name as shown on line 2a of Form 5500 EMSL ANALYTICAL, INC.	D Employer Identification Number (EIN) 22-2357101	

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)	144200	240518
(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)	214939	288997
(9) Value of interest in common/collective trusts	1c(9)	8980778	9640222
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	18825317	20829100
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	28165234	30998837
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	28165234	30998837

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)	240518	
(B) Participants	2a(1)(B)	2122994	
(C) Others (including rollovers)	2a(1)(C)	108859	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2472371
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	2987	
(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)	10050	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		13037
(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)	725361	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		725361
(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)		1200312
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(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)		2370330
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		6781411

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3803551	
(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)		3803551
f Corrective distributions (see instructions)	2f		4456
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)	90347	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	49454	
(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)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		139801
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3947808

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2833603
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: **BARATZ & ASSOCIATES, P.A.**

(2) EIN: **22-2212404**

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?	☒		1500000
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.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan EMSL ANALYTICAL, INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 EMSL ANALYTICAL, INC.	D Employer Identification Number (EIN) 22-2357101	

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.....	10
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): 16-1065416	
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) 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) 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)	14a 14b 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
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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
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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 <u>06 / 30 / 2020</u> (MM/DD/YYYY) and the Opinion Letter serial number <u>Q703964A</u> .	

**EMSL Analytical, Inc. 401k Profit Sharing Plan
Financial Statements
and
Supplementary Information
For The Years Ended
December 31, 2023 and 2022**

EMSL Analytical, Inc. 401k Profit Sharing Plan

Years Ended December 31, 2023 and 2022

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Independent Auditors' Report

To the Plan Administrator of
EMSL Analytical, Inc. 401k Profit Sharing Plan

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

We have performed audits of the accompanying financial statements of EMSL Analytical, Inc. 401k Profit Sharing 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). The financial statements comprise the statements of net assets available for benefits (modified cash basis) as of December 31, 2023, and the related statement of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2023, and the related notes to the financial statements. The financial statements of EMSL Analytical, Inc. 401k Profit Sharing Plan as of December 31, 2022, and for the year then ended were audited by other auditors who have ceased operations. Those auditors expressed an unqualified opinion on those financial statements in their report dated August 11, 2023.

Management, having determined it is permissible in the circumstances, has elected to have the audits of EMSL Analytical, Inc. Profit Sharing 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 December 31, 2023 and 2022, and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 9 to the financial statements, is complete and accurate.

Opinion

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 financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.
- the information in the financial statements referred to above 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

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 audits.

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 the modified cash basis of accounting, 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 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, 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 the modified cash basis of accounting.

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 the modified cash basis of accounting.

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.

Supplemental Schedules Required by ERISA

The supplemental 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 audits 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 generally accepted auditing standards. 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, is 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).

Baratz & Associates, P.A.
Baratz & Associates, P.A.
Marlton, NJ

October 10, 2024

EMSL Analytical, Inc. 401k Retirement Plan
Statements of Net Assets Available for Benefits
Modified Cash Basis
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Investments at Fair Value	\$ 30,469,321	\$ 27,806,095
Receivables		
Participants' Loans Receivable	371,185	311,876
Employer Contributions Receivable	<u>250,000</u>	<u>144,200</u>
Total Receivables	621,185	456,076
Total Assets	<u>31,090,506</u>	<u>28,262,171</u>
Liabilities	<u>-</u>	<u>-</u>
Net Assets Available for Benefits	<u>\$ 31,090,506</u>	<u>\$ 28,262,171</u>

EMSL Analytical, Inc. 401k Retirement Plan
Statement of Changes in Net Assets Available For Benefits
Modified Cash Basis
Year Ended December 31, 2023

Additions to Net Assets Attributed To:

Investment Income:	
Net Appreciation in Fair Value of Investments	\$ 3,572,866
Dividends	736,549
Total Investment Income	<u>4,309,415</u>
Interest on participants' loans	<u>1,841</u>
Contributions:	
Employer's	256,043
Participants'	2,122,994
Rollover	108,859
Total Contributions	<u>2,487,896</u>
Total Additions	<u>6,799,152</u>

Deductions From Net Assets Attributed To:

Administrative Fees	139,801
Benefits Paid to Participants	3,831,016
Total Deductions	<u>3,970,817</u>
Net Increase in Net Assets	2,828,335
Net Assets Available for Benefits, Beginning of Year	28,165,234
Prior Period Adjustment	<u>96,937</u>
Net Assets Available for Benefits, End of Year	<u><u>\$ 31,090,506</u></u>

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

1. Description of Plan

The following description of the EMSL Analytical, Inc. 401k Profit Sharing Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan covering all employees of EMSL Analytical, Inc. (the “Company”) that have completed at least three consecutive months of service and are aged twenty-one or older. The Plan excludes employees governed by a collective bargaining agreement and non-resident aliens. The Plan was adopted on January 1, 2014. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The plan is administered by the 401k Plan committee which is appointed by the shareholders of the Company. Hand Benefits and Trust, the custodian and trustee of the Plan, processes and maintains the records and holds the Plan assets.

Contributions

Each year, participants may contribute an annual limit of the lesser of 100% of their eligible compensation or \$22,500 and \$20,500 plus catch-up elective deferral in the amount of \$7,500 and \$6,500 for 2023 and 2022, respectively, for employees that reach age 50 (in calendar year 2023), as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. During the year ended December 31, 2023, the Company contributed \$250,000 that was allocated among participants on a pro rata basis of their percentage of total contributions. Only active participants will be eligible to receive an allocation. Contributions are subject to certain limitations.

Funding Policy

The Company’s funding policy is to make annual employer contributions by the due date of the Plan Sponsor’s tax return.

Participant Accounts

Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s contribution and, (b) Plan earnings. Allocations are based on participant compensation or account balances, as defined. Participant accounts are charged with an allocation of administrative expenses that are paid by the plan. Allocations of Plan expenses are participant account balances, or specific transactions directed by the participant as defined by the Plan Document. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account balance.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company’s matching and discretionary contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is 20% vested after two years of service and an additional 20% each year thereafter; participants are fully vested after six years of service. A participant automatically becomes 100% vested upon attaining age 65.

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

1. Description of Plan, continued

Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined quarterly, is set at 2 percent above the prime rate, as defined. Participants with outstanding loan balances are sent monthly statements showing the remaining balance and minimum payment required, so principal and interest are paid by the employee making direct payments instead of being deducted from payroll.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments. Generally, certain minimum distributions are required for participants who have separated from service and have reached age 72. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Upon termination, an automatic distribution is required for participants with balances under \$5,000. Automatic distributions greater than \$1,000 will be rolled into an individual retirement account designated by the trustee. The employer may authorize withdrawals from participants account in the event of "severe financial hardship." Hardship withdrawals are subject to specific statutory and regulatory requirements.

Forfeited Accounts

At December 31, 2023 and 2022 forfeited non-vested accounts were \$52 and \$2 respectively. Forfeitures are retained in the Plan and will be first used to pay administrative expenses. Any remaining amounts will be used to reduce future employer contributions payable under the Plan. Forfeitures used to reduce the employer contribution for 2023 and 2022 were \$9,481 and \$5,800, respectively.

Investment Options

Participants direct the investment of their employer contributions into various investment options offered by the Plan. The Plan currently offers a variety of registered investment companies and a collective investment trust to participants.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared under the modified cash basis of accounting. Under the modified cash basis of accounting, other than recognizing unrealized gains and losses on investments, revenue is recognized when received rather than when earned and expenses when paid rather than when incurred.

Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting may require the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

2. Summary of Significant Accounting Policies, continued

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of at December 31, 2023 and 2022.

New Accounting Pronouncements

In June 2016, the FASB issued ASU No. 2016-13, Financial Instruments - Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments. The ASU introduces a new accounting model, the Current Expected Credit Losses model (CECL), which requires earlier recognition of credit losses and additional disclosures related to credit risk. The CECL model utilizes a lifetime expected credit loss measurement objective for the recognition of credit losses for loans and other receivables at the time the financial asset is originated or acquired. The expected credit losses are adjusted each period for changes in expected lifetime credit losses. This model replaces the multiple existing impairment models in current GAAP, which generally require that a loss be incurred before it is recognized. The new standard also applies to receivables arising from revenue transactions such as contract assets and accounts receivables. The standard has been applied prospectively with no adjustment to retained earnings needed.

Allowance for Credit Losses

When the company records customer receivables, contract assets, and financing receivables arising from revenue transactions, the company records an allowance for credit losses for the current expected credit losses (CECL) inherent in the asset over its expected life. The allowance for credit losses is a valuation account deducted from the amortized cost basis of the assets to present their net carrying value at the amount expected to be collected. Each period the allowance for credit losses is adjusted through earnings to reflect expected credit losses over the remaining lives of the assets. The company evaluates debt securities with unrealized losses to determine whether any of the losses arise from concerns about the issuer's credit or the underlying collateral and record an allowance for credit losses, if required.

Fair Value Accounting

Valuation techniques used in fair value measurements maximize the use of observable inputs and minimize the use of unobservable inputs. A valuation method may produce a fair value measurement that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with those used by other market participants, the use of different methodologies or assumptions could result in different fair value measurements at the reporting date. Assets and liabilities measured at fair value are categorized into one of three different levels depending on the observability of the inputs employed in their measurement. Level 1 inputs are quoted prices in active markets for identical assets or liabilities. Level 2 inputs are observable inputs other than quoted prices included within Level 1 for the asset or liability, either directly or indirectly through market-corroborated inputs. Level 3 inputs are unobservable inputs for the asset or liability, including the Plan's own assumptions in determining the fair value of the assets or liabilities.

Income Recognition

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold during the year.

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

2. Summary of Significant Accounting Policies, continued

Administrative Expenses

Certain expenses incurred in connection with the general administration of the Plan are paid by the Plan and are recorded in the accompanying statement of changes in net assets available for benefits as administrative expenses. The employer absorbs recordkeeping, accounting, legal, and trustee service fees. Transaction-based fees are associated with optional services offered under the Plan and are charged directly to participant accounts for particular Plan features that may be available.

Mutual Fund management fees and operating expenses charged to the Plan for investments are deducted from income earned on a daily basis and are not separately reflected. Consequently, investment management fees and operating expenses are reflected as a reduction of investment return for such investments.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Concentrations

The investments of the Plan are held in publicly traded mutual funds, collective investment funds and are administered by Hand Benefits and Trust. Investments that represent 10% or more of total plan assets are separately identified.

	<u>2023</u>	<u>2022</u>
HB&T Blackrock Large Cap Equity Ind R	3,497,563	2,810,884
MetLife Stable Value	-	3,675,095
Vanguard Life Strategy Growth	4,056,574	3,546,768

Reclassifications

Certain reclassifications have been made to prior year's balances in order to conform to current year presentation.

Date of Management's Review

Subsequent events have been evaluated through October 10, 2024, which is the date the financial statements were available to be issued.

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

3. Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under Topic 820 are described as follows:

Level 1	Inputs to the valuation methodology are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Plan can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as: a. Quoted prices for similar assets or liabilities in active markets b. Quoted prices for identical or similar assets or liabilities in inactive markets c. Inputs other than quoted prices that are observable for the asset or liability d. Inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs that are unobservable inputs for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2023 and 2022.

Mutual Funds are valued at quoted market prices, which represent the Net Asset Value (NAV) per share at the close of the financial markets. The NAV is based on the value of the underlying assets owned by the investment, minus its liabilities and then divided by the number of shares outstanding. Mutual funds report NAV daily and are required to transact at that price.

Collective Investment Trusts for which quoted market prices are not available are determined by the net asset value (NAV) of shares held by the Plan at year end. Management has used the NAV as a practical expedient to fair value disclosure.

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

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

3. Fair Value Measurements, continued

The following table sets forth by level, within the fair value hierarchy, the plan's assets carried at fair value measured on a recurring basis as of December 31, 2023 and 2022:

Fair Value Measurements at December 31, 2023:

	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level I)</u>	<u>Significant Other Observable Inputs (Level II)</u>	<u>Unobservable Inputs (Level III)</u>
Registered Investment Companies	\$ 20,829,099	\$ 20,829,099	\$ -	\$ -
Total Assets in the Fair Value Hierarchy		\$ 20,829,099	\$ -	\$ -
Investments Valued at Net Asset Value ^(a)	<u>9,640,222</u>			
Total Investments	\$ <u>30,469,321</u>			

Fair Value Measurements at December 31, 2022:

	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level I)</u>	<u>Significant Other Observable Inputs (Level II)</u>	<u>Unobservable Inputs (Level III)</u>
Registered Investment Companies	\$ 18,825,318	\$ 18,825,318	\$ -	\$ -
Total Assets in the Fair Value Hierarchy		\$ 18,825,318	\$ -	\$ -
Investments Valued at Net Asset Value ^(a)	<u>8,980,777</u>			
Total Investments	\$ <u>27,806,095</u>			

(a) In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in the table above are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits.

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

3. Fair Value Measurements, continued

December 31, 2023

		Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
AB US Large Cap Growth CIT P2	\$	952,174	None	Daily	0 Days
HB&T Blackrock Large Cap Equity Ind R		3,497,563	None	Daily	0 Days
HB&T Blackrock Mid Cap Equity Ind R		492,126	None	Daily	0 Days
HB&T Blackrock Small Cap Equity Ind R		611,156	None	Daily	0 Days
HB&T Blackrock US Agg Bond Ind		156,110	None	Daily	0 Days
HB&T Blackrock MSCI ACWI Exus Ind		640,510	None	Daily	0 Days
MetLife Stable Value		2,994,357	None	Daily	0 Days
NB Small Cap Growth Tr Fndrs		72,159	None	Daily	0 Days
Western Asset CR PL BD CIF R2		224,067	None	Daily	0 Days
Total	\$	<u>9,640,222</u>	None	Daily	0 Days

December 31, 2022

		Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Clearbridge Large Cap Growth CIF R2	\$	542,654	None	Daily	0 Days
HB&T Blackrock Large Cap Equity Ind R		2,810,884	None	Daily	0 Days
HB&T Blackrock Mid Cap Equity Ind R		430,928	None	Daily	0 Days
HB&T Blackrock Small Cap Equity Ind R		802,076	None	Daily	0 Days
HB&T Blackrock US Agg Bond Ind		148,217	None	Daily	0 Days
HB&T Blackrock MSCI ACWI Exus Ind		303,085	None	Daily	0 Days
MetLife Stable Value		3,675,095	None	Daily	0 Days
NB Small Cap Growth Tr Fndrs		61,123	None	Daily	0 Days
Western Asset CR PL BD CIF R2		206,715	None	Daily	0 Days
Total	\$	<u>8,980,777</u>	None	Daily	0 Days

4. Investments

During 2023, the Plan's investments in mutual funds and collective investment trusts (including interest and dividends and gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$4,309,415.

5. Related Party and Party in Interest Transactions

Certain Plan investments are managed by Hand and Benefits Trust, the Plan's trustee, therefore these transactions qualify as party in interest transactions. Certain administrative functions are performed by officers and employees of the Company, who may also participate in the plan, at no cost to the Plan.

6. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become fully vested in their accounts.

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

7. Risks and Uncertainties

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

8. Tax Status

The Plan obtained its latest determination letter dated March 31, 2008, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles require plan management to evaluate tax positions taken by the plan. Management evaluated the Plan's tax positions and concluded that the Plan had maintained its tax exempt status and had taken no uncertain tax positions that require recognition or disclosure in the financial statements. Therefore, no provision or liability for income taxes has been included in the financial statements. With few exceptions, the Plan is no longer subject to income tax examinations by the U.S. federal, state, or local tax authorities for years before 2020.

9. Information Prepared and Certified by the Trustee

The following is a summary of the plan's asset information as of December 31, 2023 and 2022, and for the year ended December 31, 2023, included throughout the Plan's financial statements and supplemental schedules, that was prepared by or derived from information provided by the trustee Hand and Benefits Trust and furnished to the Plan Administrator. The Plan Administrator has obtained certifications from the trustee that information provided to the Plan Administrator by the trustee related to the following assets is complete and accurate. Accordingly, as permitted by 29 CFRI 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedules related to the following assets:

	2023	2022
Investments, at fair value	\$30,469,321	\$27,806,095
Participant Loans	\$371,185	N/A
Interest and Dividends	736,549	N/A
Investment income – net appreciation in fair value	3,572,866	N/A

10. Rollover Contributions

Participants have the option to contribute amounts from other qualified defined benefit or contribution plans. The amount included in the Statement of Changes in Net Assets Available for Benefits was \$108,859 in 2023.

11. Prior Period Adjustment

Net assets at the beginning of 2023 has been adjusted for an understatement of participant loans in the prior year. The correction has no effect on the results of the current year's operations; however, the cumulative effect increases beginning net assets for 2023 by \$96,937.

EMSL Analytical, Inc. 401k Profit Sharing Plan
Notes to Financial Statements
Years Ended December 31, 2023 and 2022

12. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits as reported on the financial statements for the year ended December 31, 2023 and 2022 to the Form 5500:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits as		
reported on the financial statements	\$ 31,090,506	\$ 28,262,171
Less: Employer contribution receivable	(9,482)	
Less: Deemed loans not distributed	<u>(82,187)</u>	<u>(96,937)</u>
 Net Assets Available for Benefits		
as Reported on Form 5500	\$ <u>30,998,837</u>	\$ <u>28,165,234</u>

The following is a reconciliation of the total additions as reported on the financial statements for the year ended December 31, 2023 and 2022 to the Form 5500:

	<u>2023</u>
Total Additions as reported on the	
financial statements	\$ 6,799,152
Less: Employer contributions	(15,525)
Less: Investment Interest	<u>(2,216)</u>
 Total Benefits as Reported on Form 5500	\$ <u>6,748,411</u>

The following is a reconciliation of the total deductions as reported on the financial statements for the year ended December 31, 2023 and 2022 to the Form 5500:

	<u>2023</u>
Total Cost of Benefits as reported on the	
financial statements	\$ 3,970,817
Less: Deemed loans net	<u>(23,009)</u>
 Total Benefits as Reported on Form 5500	\$ <u>3,803,551</u>

Supplementary Information

EMSL Analytical, Inc. 401k Retirement Plan
EIN/PLAN No.: 22-2357101/002
Schedule of Assets (Held at End of Year)
(Attachment for Schedule H, Line 4i)
Modified Cash Basis
Year Ended December 31, 2023

		<u>Description of investments including maturity date, rate of interest, collateral, par or maturity value</u>	<u>Cost</u>	<u>Current Value</u>
(a)	<u>Identity of Issue</u> (b)	(c)	(d)	(e)
	AB US LG CAP GROWTH CIT P2	COLLECTIVE INVESTMENT TRUST	**	\$ 952,174
	DFA LG CAP INTERNATIONAL	REGISTERED INVESTMENT COMPANY	**	218,555
	DFA REAL ESTATE SECURITIES I	REGISTERED INVESTMENT COMPANY	**	259,642
	DFA US LG CAP VALUE PORTFOLIO	REGISTERED INVESTMENT COMPANY	**	756,944
	DFA US SM CAP VALUE PORTFOLIO	REGISTERED INVESTMENT COMPANY	**	145,558
	DE IVY SYST EMG MKTS EQTY R6	REGISTERED INVESTMENT COMPANY	**	137,531
	DELAWARE IVY MID CAP GROWTH I	REGISTERED INVESTMENT COMPANY	**	267,433
*	HB&T BLACKROCK LC EQU IND R	COLLECTIVE INVESTMENT TRUST	**	3,497,563
*	HB&T BLACKROCK MC EQ IND R	COLLECTIVE INVESTMENT TRUST	**	492,126
*	HB&T BLACKROCK SC EQ IND R	COLLECTIVE INVESTMENT TRUST	**	611,156
*	HB&T BLACKROCK US AGG BD IND	COLLECTIVE INVESTMENT TRUST	**	156,110
*	HB&T BLKRCK MSCI ACWI EXUS IND	COLLECTIVE INVESTMENT TRUST	**	640,510
	METLIFE STABLE VALUE	COLLECTIVE INVESTMENT TRUST	**	2,994,357
	NB SMALL CAP GROWTH TR FNDRS	COLLECTIVE INVESTMENT TRUST	**	72,159
	PGIM GLBL TOTAL RETURN Q	REGISTERED INVESTMENT COMPANY	**	6,528
	PIMCO REAL RETURN INSTL	REGISTERED INVESTMENT COMPANY	**	1,006,176
	PRINCIPAL DIVERS INTL INSTL	REGISTERED INVESTMENT COMPANY	**	91,228
	T.ROWE PRICE RETMT 2015 I	REGISTERED INVESTMENT COMPANY	**	614,484
	T.ROWE PRICE RETMT 2025 I	REGISTERED INVESTMENT COMPANY	**	1,313,531
	T.ROWE PRICE RETMT 2035 I	REGISTERED INVESTMENT COMPANY	**	2,987,115
	T.ROWE PRICE RETMT 2045 I	REGISTERED INVESTMENT COMPANY	**	2,158,292
	T.ROWE PRICE RETMT 2055 I	REGISTERED INVESTMENT COMPANY	**	2,897,532
	T.ROWE PRICE RETMT BALANCED I	REGISTERED INVESTMENT COMPANY	**	51,251
	VANGUARD LIFE STRATEGY GROWTH	REGISTERED INVESTMENT COMPANY	**	4,056,574
	VANGUARD LIFESTRAT CONSVGRWTH	REGISTERED INVESTMENT COMPANY	**	1,064,663
	VANGUARD LIFESTRAT MOD GROWTH	REGISTERED INVESTMENT COMPANY	**	2,641,889
	VICTORY SYCAMORE EST VAL R6	REGISTERED INVESTMENT COMPANY	**	154,173
	WESTERN ASSET CR PL BD CIF R2	COLLECTIVE INVESTMENT TRUST	**	224,067
	Total			<u><u>\$ 30,469,321</u></u>

* Denotes party in interest

** Cost information is omitted for participant-directed or beneficiary-directed transactions under an individual account plan.

The above information has been certified by Hand Benefits & Trust, the Trustee, as complete and accurate.

EMSL Analytical, Inc. 401k Retirement Plan
EIN/PLAN No.: 22-2357101/002
Schedule of Assets (Held at End of Year)
(Attachment for Schedule H, Line 4i)
Modified Cash Basis
Year Ended December 31, 2023

<u>Identity of Issue</u>		<u>Description of investments including maturity date, rate of interest, collateral, par or maturity value</u>	<u>Cost</u>	<u>Current Value</u>
(a)	(b)	(c)	(d)	(e)
	AB US LG CAP GROWTH CIT P2	COLLECTIVE INVESTMENT TRUST	**	\$ 952,174
	DFA LG CAP INTERNATIONAL	REGISTERED INVESTMENT COMPANY	**	218,555
	DFA REAL ESTATE SECURITIES I	REGISTERED INVESTMENT COMPANY	**	259,642
	DFA US LG CAP VALUE PORTFOLIO	REGISTERED INVESTMENT COMPANY	**	756,944
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	T.ROWE PRICE RETMT BALANCED I	REGISTERED INVESTMENT COMPANY	**	51,251
	VANGUARD LIFE STRATEGY GROWTH	REGISTERED INVESTMENT COMPANY	**	4,056,574
	VANGUARD LIFESTRAT CONSVGRWTH	REGISTERED INVESTMENT COMPANY	**	1,064,663
	VANGUARD LIFESTRAT MOD GROWTH	REGISTERED INVESTMENT COMPANY	**	2,641,889
	VICTORY SYCAMORE EST VAL R6	REGISTERED INVESTMENT COMPANY	**	154,173
	WESTERN ASSET CR PL BD CIF R2	COLLECTIVE INVESTMENT TRUST	**	224,067
Total				<u><u>\$ 30,469,321</u></u>

* Denotes party in interest

** Cost information is omitted for participant-directed or beneficiary-directed transactions under an individual account plan.

The above information has been certified by Hand Benefits & Trust, the Trustee, as complete and accurate.