

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 SEKISUI DIAGNOSTICS, LLC 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 02/01/2011
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) SEKISUI AMERICA CORPORATION 1 WALL STREET BURLINGTON, MA 01803
2b	Employer Identification Number (EIN) 27-4058664
2c	Plan Sponsor's telephone number 978-725-6415
2d	Business code (see instructions) 339110

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	HELENE FITCH FRIEDLANDER
	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	5 346
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) 253 6a(2) 328 6b 3 6c 67 6d 398 6e 1 6f 399 6g(1) 313 6g(2) 327 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 2E 2J 2F 2G 2K 3F 2T

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 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
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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 SEKISUI DIAGNOSTICS, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SEKISUI AMERICA CORPORATION	D Employer Identification Number (EIN) 27-4058664	

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.
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1 Coverage Information:

(a) Name of insurance carrier
MASSACHUSETTS MUTUAL LIFE INSURANCE 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
04-1590850	65935	766310-01	35	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

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	4305448
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

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.**6d**

Specify nature of costs ▶

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 ▶ **GROUP ANNUITY CONTRACT**

b Balance at the end of the previous year**7b**

3930298

c Additions: (1) Contributions deposited during the year**7c(1)**

246284

(2) Dividends and credits

7c(2)

0

(3) Interest credited during the year

7c(3)

145190

(4) Transferred from separate account.....

7c(4)

230822

(5) Other (specify below)

7c(5)

55372

▶ **LOAN PAYMENTS**

(6) Total additions.....

7c(6)

677668

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

4607966

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year

7e(1)

70783

(2) Administration charge made by carrier

7e(2)

6716

(3) Transferred to separate account.....

7e(3)

225018

(4) Other (specify below)

7e(4)

0

(5) Total deductions.....

7e(5)

302517

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

4305449

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)	0
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)	0
(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)	0
(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 SEKISUI DIAGNOSTICS, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SEKISUI AMERICA CORPORATION	D Employer Identification Number (EIN) 27-4058664	

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
--

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

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

EMPOWER ANNUITY INSURANCE COMPANY O

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

(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 37 50 64	NONE	65720	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

PRIME CAPITAL INVESTMENT ADVISORS L

6201 COLLEGE BLVD 7TH FL
OVERLAND PARK KS
OVERLAND PARK, KS 66211

(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	NONE	31569	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.
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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>SEKISUI DIAGNOSTICS, LLC 401(K) PLAN</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>SEKISUI AMERICA CORPORATION</u>	D Employer Identification Number (EIN) <u>27-4058664</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)
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID INC TRS

b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS

c EIN-PN <u>83-6699605-001</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>458846</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2025 TR

b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS

c EIN-PN <u>83-6699605-001</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>2727944</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2030 TR

b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS

c EIN-PN <u>83-6699605-001</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>1760806</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2035 TR

b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS

c EIN-PN <u>83-6699605-001</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>1626892</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2040 TR

b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS

c EIN-PN <u>83-6699605-001</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>1275713</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2045 TR

b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS

c EIN-PN <u>83-6699605-001</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>1570053</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2050 TR

b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS

c EIN-PN <u>83-6699605-001</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>1781156</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2055 TR		
b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS		
c EIN-PN 83-6699605-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 654566

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2060 TR		
b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS		
c EIN-PN 83-6699605-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 290227

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN CENTURY RET HYBRID 2065 TR		
b Name of sponsor of entity listed in (a): BENEFIT PLANS ADMIN SERVICES COLLECTIVE TRUSTS		
c EIN-PN 83-6699605-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22602

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INVESTMENT TRUST CNSRV C		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 47-6658632-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44367

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INVESTMENT TRUST MOD-CNSR		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 47-6655437-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2070207

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INVESTMENT TRUST BALANCED		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 47-6655437-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3753079

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INVESTMENT TRUST GROWTH C		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 47-6649174-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5357452

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDUCIARY INVESTMENT TRUST AGGRESSI		
b Name of sponsor of entity listed in (a): COMERICA BANK		
c EIN-PN 47-6646422-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3400228

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
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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 SEKISUI DIAGNOSTICS, LLC 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SEKISUI AMERICA CORPORATION	D Employer Identification Number (EIN) 27-4058664	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAS, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	358012	536634
(9) Value of interest in common/collective trusts	1c(9)	23871434	26794137
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9151143	11605433
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	3930298	4305448
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	37310887	43241652
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h		
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	37310887	43241652

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)	1618183	
(B) Participants	2a(1)(B)	2692836	
(C) Others (including rollovers)	2a(1)(C)	262019	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4573038
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	31547	
(F) Other	2b(1)(F)	145190	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		176737
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	236881	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		236881
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		3421495
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		2016608
c Other income	2c		31695
d Total income. Add all income amounts in column (b) and enter total	2d		10456454

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4403945	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		4403945
f Corrective distributions (see instructions)	2f		2209
g Certain deemed distributions of participant loans (see instructions)	2g		22246
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	65720	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	31569	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		97289
j Total expenses. Add all expense amounts in column (b) and enter total	2j		4525689

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5930765
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) ☒ 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: **CRR, LLP**

(2) EIN: **04-3257840**

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.
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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 SEKISUI DIAGNOSTICS, LLC 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SEKISUI AMERICA CORPORATION	D Employer Identification Number (EIN) 27-4058664

Part I	Distributions
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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): 20-3691708 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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☐ No ☐ N/A
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
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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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2023
v. 230707

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
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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 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.

Sekisui Diagnostics, LLC
401(k) Plan

Financial Statements and
Supplementary Schedule

Years Ended
December 31, 2023 and 2022



Sekisui Diagnostics, LLC 401(k) Plan

Financial Statements and Supplemental Schedule
Years Ended December 31, 2023 and 2022

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Independent Auditor's Report

To the Administrative Committee of
Sekisui Diagnostics, LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of Sekisui Diagnostics, LLC 401(k) 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 statements of changes in net assets available for benefits for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Sekisui Diagnostics, LLC 401(k) 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 years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 3 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 Auditor's 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 accounting principles generally accepted in the United States of America.
- 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sekisui Diagnostics, LLC 401(k) 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 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 Sekisui Diagnostics, LLC 401(k) 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.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Sekisui Diagnostics, LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sekisui Diagnostics, LLC 401(k) 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.

Other Matter – Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at Year End) as of December 31, 2023, 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 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 their 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).

CRR, LLP

Wakefield, Massachusetts
October 8, 2024

Sekisui Diagnostics, LLC 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets:		
Mutual funds	\$ 11,605,433	\$ 9,151,143
Common collective trust funds	<u>26,794,137</u>	<u>23,871,434</u>
Total investments, at fair value	38,399,570	33,022,577
Group annuity contract, at contract value	<u>4,305,448</u>	<u>3,930,298</u>
Total investments	<u>42,705,018</u>	<u>36,952,875</u>
Receivables:		
Notes receivable from participants	536,634	358,012
Employee contribution receivable	80,508	-
Employer contribution receivable	<u>148,658</u>	<u>116,608</u>
Total receivables	<u>765,800</u>	<u>474,620</u>
Net assets available for benefits	<u>\$ 43,470,818</u>	<u>\$ 37,427,495</u>

Sekisui Diagnostics, LLC 401(k) Plan

Statements of Changes in Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Additions:		
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 382,071	\$ 384,512
Net appreciation in fair value of investments	<u>5,438,103</u>	<u>-</u>
	<u>5,820,174</u>	<u>384,512</u>
Other income	31,695	7,115
Interest income on notes receivable from participants	<u>31,547</u>	<u>22,044</u>
	<u>63,242</u>	<u>29,159</u>
Contributions:		
Employer	1,650,233	1,638,046
Participant	2,773,344	2,699,639
Rollover	<u>262,019</u>	<u>796,500</u>
	<u>4,685,596</u>	<u>5,134,185</u>
Total additions	<u>10,569,012</u>	<u>5,547,856</u>
Deductions:		
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	-	7,391,131
Participant benefits and withdrawals	4,403,945	5,115,323
Corrective distributions	2,209	-
Deemed distributions	22,246	17,701
Plan expenses	<u>97,289</u>	<u>76,503</u>
Total deductions	<u>4,525,689</u>	<u>12,600,658</u>
Net increase (decrease) in assets available for benefits	6,043,323	(7,052,802)
Net assets available for benefits:		
Beginning of year	<u>37,427,495</u>	<u>44,480,297</u>
End of year	<u>\$ 43,470,818</u>	<u>\$ 37,427,495</u>

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 1 - Description of Plan:

The following brief description of Sekisui Diagnostics, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the plan's provisions.

(a) General

The Plan, which was adopted effective February 1, 2011 and amended from time to time thereafter, is a defined contribution plan covering all eligible employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

All eligible employees over the age of 21 are eligible to contribute up to 60% of their eligible compensation up to the maximum permitted by the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. However, the following employees, or classes of employees, are not eligible to participate: (a) employees covered by a collective bargaining agreement, (b) non-resident aliens with no United States earned income, (c) leased or reclassified employees, or (d) employees of Sekisui America Corporation.

Recent Legislation

On December 23, 2022, Congress passed the Consolidated Appropriations Act of 2023 which included SECURE Act 2.0. SECURE Act 2.0 contains over 90 new retirement provisions, with varying effective dates through 2027. Since SECURE Act 2.0 provisions include both required and optional elements, the plan administrator will determine the optional provisions to elect and amend the Plan document accordingly. Most of the significant provisions will become effective in 2024 and thereafter. Accordingly, there is no material impact to the Plan's 2023 financial statements.

(b) Contributions

Contributions to the Plan can be made in increments of whole percentages or fixed dollar amounts, under salary reduction agreements. Participants may also contribute amounts rolled over from qualified pension and profit-sharing plans meeting the requirements of Section 401(a), 403(a), 403(b) and 457(b) of the IRC. The maximum allowable calendar-year pre-tax or post-tax voluntary contribution, as determined by the Internal Revenue Service, was \$22,500 and \$20,500 during the years ended December 31, 2023 and 2022, respectively, in addition to a maximum allowable catch-up contribution of \$7,500 and \$6,500, respectively.

The Company makes safe harbor matching contributions equal to 100% of a participant's elective deferral, limited to 6% of a participant's eligible compensation. During the years ended December 31, 2023 and 2022 employer contributions remitted to the Plan amounted to \$1,650,233 and \$1,638,046, respectively.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 1 - Description of Plan (continued):

(b) Contributions (continued)

Additionally, the Employer may make a discretionary non-elective matching contribution, which would be allocated based on the Participant's eligible compensation. For the years ended December 31, 2023 and 2022, there were no discretionary non-elective matching contributions made to the Plan.

(c) Participant Accounts

Participants may elect to invest their account balances in any combination of the investments offered under the Plan managed by Reliance Trust Company. Participants may commence participation in the Plan upon the commencement of employment or upon satisfaction of eligibility conditions.

All funds are self-directed, allowing the participants to change their investment selection at any time. Each participant's account is credited with (a) the participant's contribution, (b) the employer's contribution, if any, and (c) earnings. Allocations are based on participant compensation, as defined in the Plan. The benefit, to which a participant is entitled, is the benefit that can be provided from the participant's vested account.

(d) Vesting

Participants are fully vested in the participant's and employer contributions into the Plan.

(e) Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum principal amount of \$50,000. Participants may have one loan outstanding at any time. The term of a loan shall be a maximum of five years but may be ten years if used to purchase a primary residence. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus two percent. Interest rates on outstanding loans as of December 31, 2023 range from 5.25% to 10.50% and mature at various times through April 2033. Generally, principal and interest are paid through a payroll deduction agreement to repay the loan. In addition, participants may repay all or a portion of the loan's principal balance at any time. Deemed distributions for the years ended December 31, 2023 and 2022 amounted to \$22,246 and \$17,701, respectively.

(f) Payment of Benefits

Participants may withdraw funds from their account upon retirement, disability, separation from employment, attainment of age 59 1/2 and certain other times as specified in the Plan Document. Distributions shall be reduced by the outstanding balance of any loans not repaid by the Participant.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 1 - Description of Plan (continued):

(f) Payment of Benefits (continued)

Distribution of funds may be made in the form of a single lump-sum payment or have the payment paid as a "direct rollover", if such election is made prior to death. If a participant terminates employment with the Company prior to normal retirement, he/she may defer payment from the Plan until normal retirement age if the participant's account exceeds a balance of \$7,000. Participant account balances below \$7,000 are automatically distributed to participants terminated from the Plan. Withdrawals due to serious financial hardship are allowed to the extent permitted by IRS regulations.

Note 2 - Summary of Significant Accounting Policies:

(a) Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

(b) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of Plan assets and disclosures in the financial statements. Actual results could differ from these estimates.

(c) Investment Valuation and Income Recognition

Investments are reported at fair value, except for the Group Annuity Contract, which is stated at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements and Note 6 for discussion of investment in group annuity contract.

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

(d) Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (continued):

(e) Payment of Benefits

Benefit payments to participants are recorded when paid.

(f) Concentration of Credit Risk

Financial instruments that potentially subject the Plan to concentrations of credit risk are part of the holdings in the Plan's investments. Management believes that the trustee maintains the Plan's investments with high credit quality institutions and attempts to limit the credit exposure to any particular investment.

(g) Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions if applicable. The Plan distributes the excess contributions to the applicable participants prior to March 15 following the Plan's year end. As of December 31, 2023 and 2022, there were no excess contributions payable to participants that would be considered material to the financial statements.

(h) Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation/depreciation of fair value of investments.

(i) Subsequent events

The Plan has evaluated subsequent events through October 8, 2024, the date the financial statements were available to be issued.

Note 3 - Information Prepared and Certified by the Plan's Trustee (Unaudited):

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years ended December 31, 2023 and 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by the Plan's trustee, Reliance Trust Company.

Note 4 - Investments:

During 2023 and 2022, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$5,438,103 and (\$7,391,131), respectively.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements

Years Ended December 31, 2023 and 2022

Note 5 - 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). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual Funds:	Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.
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Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements

Years Ended December 31, 2023 and 2022

Note 5 - Fair Value Measurements (continued):

Common Collective

Trusts:

The common collective trust funds are valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 11,605,433	\$ -	\$ -	\$ 11,605,433
Common collective trust funds	<u>-</u>	<u>26,794,137</u>	<u>-</u>	<u>26,794,137</u>
Total investments, at fair value	<u>\$ 11,605,433</u>	<u>\$ 26,794,137</u>	<u>\$ -</u>	<u>\$ 38,399,570</u>

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 9,151,143	\$ -	\$ -	\$ 9,151,143
Common collective trust funds	<u>-</u>	<u>23,871,434</u>	<u>-</u>	<u>23,871,434</u>
Total investments, at fair value	<u>\$ 9,151,143</u>	<u>\$ 23,871,434</u>	<u>\$ -</u>	<u>\$ 33,022,577</u>

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 6 – Investment in Group Annuity Contract:

Great-West Life & Annuity Insurance Company ("Great West") SAGIC is a market value separate account investment option with a general investment account guarantee that provides a stated rate of return and insulates participants' accounts from daily fluctuations in the market. Under the terms of the SAGIC group annuity contract, participants may direct permitted withdrawal and/or transfer transactions of all or a portion of their balance in the SAGIC investment option at contract value. Contract value represents contributions plus credited interest less participant withdrawals and fees. As of December 31, 2023 and 2022, contract value amounted to \$4,305,448 and \$3,930,298, respectively. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events may limit the ability of the Plan to transact at contract value. Such events include but may not be limited to the following (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs.

The average yields of the contract are as follows:

	<u>2023</u>	<u>2022</u>
Average yield earned by the plan and average interest rate credited to participants.	4.05%	3.75%

Note 7 – Party-in-Interest Transactions:

For the years ended December 31, 2023 and 2022, the recordkeeper of the Plan was Great-West Life & Annuity Insurance Company and the trustee of the Plan was Reliance Trust Company. During the years ended December 31, 2023 and 2022, the Plan paid administrative fees of \$97,289 and \$76,503, respectively, which qualify as party-in-interest transactions.

Note 8 – 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 would become 100 percent vested in their accounts, and the net assets of the Plan must be allocated among the participants and beneficiaries of the Plan in the order provided for by ERISA.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 9 - Tax Status:

The Plan was established as a non-standardized prototype plan and the prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014, stating that the form of the prototype plan is qualified under Section 401 of the Internal Revenue Code, and therefore, the related trust is tax exempt. In accordance with Revenue Procedure 2005-6 and Announcement 2001-77, the Plan Sponsor has determined that it is eligible to, and has chosen to rely on, the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Since adoption, the Plan has been amended and the plan administrator reasonably believes the Plan is being operated in compliance with the applicable requirements of the Code, as amended, and therefore, believes that the Plan is qualified and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the applicable taxing authorities. 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 tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

Note 10 - Risks and Uncertainties:

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

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 11 - Reconciliation of Financial Statements to Form 5500:

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2023 and 2022 to the Form 5500:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per financial statements	\$ 43,470,818	\$ 37,427,495
Less: employee contributions receivable	(80,508)	-
Less: employer contributions receivable	<u>(148,658)</u>	<u>(116,608)</u>
Net assets available for benefits per form 5500	<u>\$ 43,241,652</u>	<u>\$ 37,310,887</u>

The following is a reconciliation of net increase (decrease) in assets available for benefits per the financial statements at December 31, 2023 and 2022 to the Form 5500:

	<u>2023</u>	<u>2022</u>
Net increase (decrease) in assets available for benefits per the financial statements	\$ 6,043,323	\$ (7,052,802)
Less: employee contributions receivable, end of year	(80,508)	-
Add: employer contributions receivable, beginning of year	116,608	133,612
Less: employer contributions receivable, end of year	<u>(148,658)</u>	<u>(116,608)</u>
Net increase (decrease) in assets available for benefits per the form 5500	<u>\$ 5,930,765</u>	<u>\$ (7,035,798)</u>

Supplemental Schedule

Sekisui Diagnostics, LLC 401(k) Plan

EIN: 27-4058664 Plan No.: 001

Schedule H, Line 4i - Schedule of Assets (Held at Year End)
December 31, 2023

(a)	Identity of Issue, Borrower, Lessor, or Similar Party (b)	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	2023	
			Cost (d)	Current Value (e)
	<u>Mutual Funds:</u>			
	JPMORGAN LARGE CAP GROWTH R6	Registered investment company	\$	2,988,622
	VANGUARD 500 INDEX ADMIRAL	Registered investment company		2,797,248
	VANGUARD EQUITY-INCOME ADM	Registered investment company		1,134,480
	PGIM TOTAL RETURN BOND R6	Registered investment company		747,310
	JPMORGAN MID CAP GROWTH R6	Registered investment company		745,573
	VANGUARD MID CAP INDEX FUND - ADMIRAL	Registered investment company		530,228
	VANGUARD SMALL CAP INDEX ADM	Registered investment company		488,722
	GOLDMAN SACHS GQG PTNRS INTL OPPS R6	Registered investment company		479,053
	CALVERT US LARGE CAP CORE RSPNB IDX I	Registered investment company		419,367
	VANGUARD MID-CAP VALUE INDEX ADMIRAL	Registered investment company		344,833
	VANGUARD SMALL CAP VALUE INDEX ADMIRAL	Registered investment company		276,457
	AMERICAN CENTURY SMALL CAP GROWTH R6	Registered investment company		171,435
	MFS INTL DIVERSIFICATION R6	Registered investment company		142,226
	VANGUARD SHORT-TERM INVESTMENT-GRADE ADM	Registered investment company		130,129
	JANUS HENDERSON GLOBAL EQUITY INCOME N	Registered investment company		105,243
	BLACKROCK STRATEGIC GLOBAL BOND K	Registered investment company		104,507
				<u>11,605,433</u>
	FIDUCIARY INVESTMENT TRUST GROWTH C	Common collective trust	\$	5,357,452
	FIDUCIARY INVESTMENT TRUST BALANCED C	Common collective trust		3,753,079
	FIDUCIARY INVESTMENT TRUST AGGRESSIVE C	Common collective trust		3,400,228
	AMERICAN CENTURY RD HYBRID 2025 CL I	Common collective trust		2,727,944
	FIDUCIARY INVESTMENT TRUST MOD-CNSRV C	Common collective trust		2,070,207
	AMERICAN CENTURY RD HYBRID 2050 CL I	Common collective trust		1,781,156
	AMERICAN CENTURY RD HYBRID 2030 CL I	Common collective trust		1,760,806
	AMERICAN CENTURY RD HYBRID 2035 CL I	Common collective trust		1,626,892
	AMERICAN CENTURY RD HYBRID 2045 CL I	Common collective trust		1,570,053
	AMERICAN CENTURY RD HYBRID 2040 CL I	Common collective trust		1,275,713
	AMERICAN CENTURY RD HYBRID 2055 CL I	Common collective trust		654,566
	AMERICAN CENTURY RD HYBRID IN RET CL 1	Common collective trust		458,846
	AMERICAN CENTURY RD HYBRID 2060 CL I	Common collective trust		290,227
	FIDUCIARY INVESTMENT TRUST CNSRV C	Common collective trust		44,367
	AMERICAN CENTURY RD HYBRID 2065 CL I	Common collective trust		22,601
				<u>26,794,137</u>
*	SAGIC Diversified Bond II	Group annuity contract		<u>4,305,448</u>
*	Participant loans with interest rates ranging from 5.25% to 10.50% maturing between 2024 and 2033			<u>536,634</u>
	Total investments		\$	<u><u>43,241,652</u></u>

* Party-in-interest

Note - Column (d) is blank as all investments are participant directed.

Sekisui Diagnostics, LLC
401(k) Plan

Financial Statements and
Supplementary Schedule

Years Ended
December 31, 2023 and 2022



Sekisui Diagnostics, LLC 401(k) Plan

Financial Statements and Supplemental Schedule
Years Ended December 31, 2023 and 2022

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Independent Auditor's Report

To the Administrative Committee of
Sekisui Diagnostics, LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of Sekisui Diagnostics, LLC 401(k) 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 statements of changes in net assets available for benefits for the years ended December 31, 2023 and 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Sekisui Diagnostics, LLC 401(k) 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 years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note 3 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 Auditor's 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 accounting principles generally accepted in the United States of America.
- 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sekisui Diagnostics, LLC 401(k) 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 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 Sekisui Diagnostics, LLC 401(k) 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.

Auditor's 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 auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Sekisui Diagnostics, LLC 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sekisui Diagnostics, LLC 401(k) 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.

Other Matter – Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at Year End) as of December 31, 2023, 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 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 their 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).

CRR, LLP

Wakefield, Massachusetts
October 8, 2024

Sekisui Diagnostics, LLC 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets:		
Mutual funds	\$ 11,605,433	\$ 9,151,143
Common collective trust funds	<u>26,794,137</u>	<u>23,871,434</u>
Total investments, at fair value	38,399,570	33,022,577
Group annuity contract, at contract value	<u>4,305,448</u>	<u>3,930,298</u>
Total investments	<u>42,705,018</u>	<u>36,952,875</u>
Receivables:		
Notes receivable from participants	536,634	358,012
Employee contribution receivable	80,508	-
Employer contribution receivable	<u>148,658</u>	<u>116,608</u>
Total receivables	<u>765,800</u>	<u>474,620</u>
Net assets available for benefits	<u>\$ 43,470,818</u>	<u>\$ 37,427,495</u>

Sekisui Diagnostics, LLC 401(k) Plan

Statements of Changes in Net Assets Available for Benefits
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Additions:		
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	\$ 382,071	\$ 384,512
Net appreciation in fair value of investments	<u>5,438,103</u>	<u>-</u>
	<u>5,820,174</u>	<u>384,512</u>
Other income	31,695	7,115
Interest income on notes receivable from participants	<u>31,547</u>	<u>22,044</u>
	<u>63,242</u>	<u>29,159</u>
Contributions:		
Employer	1,650,233	1,638,046
Participant	2,773,344	2,699,639
Rollover	<u>262,019</u>	<u>796,500</u>
	<u>4,685,596</u>	<u>5,134,185</u>
Total additions	<u>10,569,012</u>	<u>5,547,856</u>
Deductions:		
Deductions from net assets attributed to:		
Net depreciation in fair value of investments	-	7,391,131
Participant benefits and withdrawals	4,403,945	5,115,323
Corrective distributions	2,209	-
Deemed distributions	22,246	17,701
Plan expenses	<u>97,289</u>	<u>76,503</u>
Total deductions	<u>4,525,689</u>	<u>12,600,658</u>
Net increase (decrease) in assets available for benefits	6,043,323	(7,052,802)
Net assets available for benefits:		
Beginning of year	<u>37,427,495</u>	<u>44,480,297</u>
End of year	<u>\$ 43,470,818</u>	<u>\$ 37,427,495</u>

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 1 - Description of Plan:

The following brief description of Sekisui Diagnostics, LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the plan's provisions.

(a) General

The Plan, which was adopted effective February 1, 2011 and amended from time to time thereafter, is a defined contribution plan covering all eligible employees of the Company. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

All eligible employees over the age of 21 are eligible to contribute up to 60% of their eligible compensation up to the maximum permitted by the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. However, the following employees, or classes of employees, are not eligible to participate: (a) employees covered by a collective bargaining agreement, (b) non-resident aliens with no United States earned income, (c) leased or reclassified employees, or (d) employees of Sekisui America Corporation.

Recent Legislation

On December 23, 2022, Congress passed the Consolidated Appropriations Act of 2023 which included SECURE Act 2.0. SECURE Act 2.0 contains over 90 new retirement provisions, with varying effective dates through 2027. Since SECURE Act 2.0 provisions include both required and optional elements, the plan administrator will determine the optional provisions to elect and amend the Plan document accordingly. Most of the significant provisions will become effective in 2024 and thereafter. Accordingly, there is no material impact to the Plan's 2023 financial statements.

(b) Contributions

Contributions to the Plan can be made in increments of whole percentages or fixed dollar amounts, under salary reduction agreements. Participants may also contribute amounts rolled over from qualified pension and profit-sharing plans meeting the requirements of Section 401(a), 403(a), 403(b) and 457(b) of the IRC. The maximum allowable calendar-year pre-tax or post-tax voluntary contribution, as determined by the Internal Revenue Service, was \$22,500 and \$20,500 during the years ended December 31, 2023 and 2022, respectively, in addition to a maximum allowable catch-up contribution of \$7,500 and \$6,500, respectively.

The Company makes safe harbor matching contributions equal to 100% of a participant's elective deferral, limited to 6% of a participant's eligible compensation. During the years ended December 31, 2023 and 2022 employer contributions remitted to the Plan amounted to \$1,650,233 and \$1,638,046, respectively.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 1 - Description of Plan (continued):

(b) Contributions (continued)

Additionally, the Employer may make a discretionary non-elective matching contribution, which would be allocated based on the Participant's eligible compensation. For the years ended December 31, 2023 and 2022, there were no discretionary non-elective matching contributions made to the Plan.

(c) Participant Accounts

Participants may elect to invest their account balances in any combination of the investments offered under the Plan managed by Reliance Trust Company. Participants may commence participation in the Plan upon the commencement of employment or upon satisfaction of eligibility conditions.

All funds are self-directed, allowing the participants to change their investment selection at any time. Each participant's account is credited with (a) the participant's contribution, (b) the employer's contribution, if any, and (c) earnings. Allocations are based on participant compensation, as defined in the Plan. The benefit, to which a participant is entitled, is the benefit that can be provided from the participant's vested account.

(d) Vesting

Participants are fully vested in the participant's and employer contributions into the Plan.

(e) Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum principal amount of \$50,000. Participants may have one loan outstanding at any time. The term of a loan shall be a maximum of five years but may be ten years if used to purchase a primary residence. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus two percent. Interest rates on outstanding loans as of December 31, 2023 range from 5.25% to 10.50% and mature at various times through April 2033. Generally, principal and interest are paid through a payroll deduction agreement to repay the loan. In addition, participants may repay all or a portion of the loan's principal balance at any time. Deemed distributions for the years ended December 31, 2023 and 2022 amounted to \$22,246 and \$17,701, respectively.

(f) Payment of Benefits

Participants may withdraw funds from their account upon retirement, disability, separation from employment, attainment of age 59 1/2 and certain other times as specified in the Plan Document. Distributions shall be reduced by the outstanding balance of any loans not repaid by the Participant.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 1 - Description of Plan (continued):

(f) Payment of Benefits (continued)

Distribution of funds may be made in the form of a single lump-sum payment or have the payment paid as a "direct rollover", if such election is made prior to death. If a participant terminates employment with the Company prior to normal retirement, he/she may defer payment from the Plan until normal retirement age if the participant's account exceeds a balance of \$7,000. Participant account balances below \$7,000 are automatically distributed to participants terminated from the Plan. Withdrawals due to serious financial hardship are allowed to the extent permitted by IRS regulations.

Note 2 - Summary of Significant Accounting Policies:

(a) Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

(b) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of Plan assets and disclosures in the financial statements. Actual results could differ from these estimates.

(c) Investment Valuation and Income Recognition

Investments are reported at fair value, except for the Group Annuity Contract, which is stated at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements and Note 6 for discussion of investment in group annuity contract.

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

(d) Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2023 and 2022. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced, and a benefit payment is recorded.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 2 - Summary of Significant Accounting Policies (continued):

(e) Payment of Benefits

Benefit payments to participants are recorded when paid.

(f) Concentration of Credit Risk

Financial instruments that potentially subject the Plan to concentrations of credit risk are part of the holdings in the Plan's investments. Management believes that the trustee maintains the Plan's investments with high credit quality institutions and attempts to limit the credit exposure to any particular investment.

(g) Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions if applicable. The Plan distributes the excess contributions to the applicable participants prior to March 15 following the Plan's year end. As of December 31, 2023 and 2022, there were no excess contributions payable to participants that would be considered material to the financial statements.

(h) Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation/depreciation of fair value of investments.

(i) Subsequent events

The Plan has evaluated subsequent events through October 8, 2024, the date the financial statements were available to be issued.

Note 3 - Information Prepared and Certified by the Plan's Trustee (Unaudited):

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedule, including investments and notes receivable from participants held at December 31, 2023 and 2022, and net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years ended December 31, 2023 and 2022, was obtained by management and agreed to or derived from information certified as complete and accurate by the Plan's trustee, Reliance Trust Company.

Note 4 - Investments:

During 2023 and 2022, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value by \$5,438,103 and (\$7,391,131), respectively.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements

Years Ended December 31, 2023 and 2022

Note 5 - 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). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

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

Mutual Funds:	Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.
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Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 5 - Fair Value Measurements (continued):

Common Collective

Trusts: The common collective trust funds are valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2023 and 2022:

Assets at Fair Value as of December 31, 2023

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 11,605,433	\$ -	\$ -	\$ 11,605,433
Common collective trust funds	<u>-</u>	<u>26,794,137</u>	<u>-</u>	<u>26,794,137</u>
Total investments, at fair value	<u>\$ 11,605,433</u>	<u>\$ 26,794,137</u>	<u>\$ -</u>	<u>\$ 38,399,570</u>

Assets at Fair Value as of December 31, 2022

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 9,151,143	\$ -	\$ -	\$ 9,151,143
Common collective trust funds	<u>-</u>	<u>23,871,434</u>	<u>-</u>	<u>23,871,434</u>
Total investments, at fair value	<u>\$ 9,151,143</u>	<u>\$ 23,871,434</u>	<u>\$ -</u>	<u>\$ 33,022,577</u>

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 6 – Investment in Group Annuity Contract:

Great-West Life & Annuity Insurance Company ("Great West") SAGIC is a market value separate account investment option with a general investment account guarantee that provides a stated rate of return and insulates participants' accounts from daily fluctuations in the market. Under the terms of the SAGIC group annuity contract, participants may direct permitted withdrawal and/or transfer transactions of all or a portion of their balance in the SAGIC investment option at contract value. Contract value represents contributions plus credited interest less participant withdrawals and fees. As of December 31, 2023 and 2022, contract value amounted to \$4,305,448 and \$3,930,298, respectively. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events may limit the ability of the Plan to transact at contract value. Such events include but may not be limited to the following (1) the complete or partial termination of the Plan; (2) the establishment or activation of, or material change in, any Plan investment fund, or an amendment to the Plan or a change in the administration or operation of the Plan, including the removal of a group of employees from Plan coverage as a result of the sale or liquidation of a subsidiary or division or as a result of group layoffs or early retirement programs.

The average yields of the contract are as follows:

	<u>2023</u>	<u>2022</u>
Average yield earned by the plan and average interest rate credited to participants.	4.05%	3.75%

Note 7 – Party-in-Interest Transactions:

For the years ended December 31, 2023 and 2022, the recordkeeper of the Plan was Great-West Life & Annuity Insurance Company and the trustee of the Plan was Reliance Trust Company. During the years ended December 31, 2023 and 2022, the Plan paid administrative fees of \$97,289 and \$76,503, respectively, which qualify as party-in-interest transactions.

Note 8 – 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 would become 100 percent vested in their accounts, and the net assets of the Plan must be allocated among the participants and beneficiaries of the Plan in the order provided for by ERISA.

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 9 - Tax Status:

The Plan was established as a non-standardized prototype plan and the prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated March 31, 2014, stating that the form of the prototype plan is qualified under Section 401 of the Internal Revenue Code, and therefore, the related trust is tax exempt. In accordance with Revenue Procedure 2005-6 and Announcement 2001-77, the Plan Sponsor has determined that it is eligible to, and has chosen to rely on, the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. Since adoption, the Plan has been amended and the plan administrator reasonably believes the Plan is being operated in compliance with the applicable requirements of the Code, as amended, and therefore, believes that the Plan is qualified and the related trust is tax exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the applicable taxing authorities. 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 tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2020.

Note 10 - Risks and Uncertainties:

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

Sekisui Diagnostics, LLC 401(k) Plan

Notes to Financial Statements
Years Ended December 31, 2023 and 2022

Note 11 - Reconciliation of Financial Statements to Form 5500:

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 2023 and 2022 to the Form 5500:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per financial statements	\$ 43,470,818	\$ 37,427,495
Less: employee contributions receivable	(80,508)	-
Less: employer contributions receivable	<u>(148,658)</u>	<u>(116,608)</u>
Net assets available for benefits per form 5500	<u>\$ 43,241,652</u>	<u>\$ 37,310,887</u>

The following is a reconciliation of net increase (decrease) in assets available for benefits per the financial statements at December 31, 2023 and 2022 to the Form 5500:

	<u>2023</u>	<u>2022</u>
Net increase (decrease) in assets available for benefits per the financial statements	\$ 6,043,323	\$ (7,052,802)
Less: employee contributions receivable, end of year	(80,508)	-
Add: employer contributions receivable, beginning of year	116,608	133,612
Less: employer contributions receivable, end of year	<u>(148,658)</u>	<u>(116,608)</u>
Net increase (decrease) in assets available for benefits per the form 5500	<u>\$ 5,930,765</u>	<u>\$ (7,035,798)</u>

Supplemental Schedule

Sekisui Diagnostics, LLC 401(k) Plan

EIN: 27-4058664 Plan No.: 001

Schedule H, Line 4i - Schedule of Assets (Held at Year End)
December 31, 2023

(a)	Identity of Issue, Borrower, Lessor, or Similar Party (b)	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	2023	
			Cost (d)	Current Value (e)
	<u>Mutual Funds:</u>			
	JPMORGAN LARGE CAP GROWTH R6	Registered investment company	\$	2,988,622
	VANGUARD 500 INDEX ADMIRAL	Registered investment company		2,797,248
	VANGUARD EQUITY-INCOME ADM	Registered investment company		1,134,480
	PGIM TOTAL RETURN BOND R6	Registered investment company		747,310
	JPMORGAN MID CAP GROWTH R6	Registered investment company		745,573
	VANGUARD MID CAP INDEX FUND - ADMIRAL	Registered investment company		530,228
	VANGUARD SMALL CAP INDEX ADM	Registered investment company		488,722
	GOLDMAN SACHS GQG PTNRS INTL OPPTS R6	Registered investment company		479,053
	CALVERT US LARGE CAP CORE RSPNB IDX I	Registered investment company		419,367
	VANGUARD MID-CAP VALUE INDEX ADMIRAL	Registered investment company		344,833
	VANGUARD SMALL CAP VALUE INDEX ADMIRAL	Registered investment company		276,457
	AMERICAN CENTURY SMALL CAP GROWTH R6	Registered investment company		171,435
	MFS INTL DIVERSIFICATION R6	Registered investment company		142,226
	VANGUARD SHORT-TERM INVESTMENT-GRADE ADM	Registered investment company		130,129
	JANUS HENDERSON GLOBAL EQUITY INCOME N	Registered investment company		105,243
	BLACKROCK STRATEGIC GLOBAL BOND K	Registered investment company		104,507
				<u>11,605,433</u>
	FIDUCIARY INVESTMENT TRUST GROWTH C	Common collective trust	\$	5,357,452
	FIDUCIARY INVESTMENT TRUST BALANCED C	Common collective trust		3,753,079
	FIDUCIARY INVESTMENT TRUST AGGRESSIVE C	Common collective trust		3,400,228
	AMERICAN CENTURY RD HYBRID 2025 CL I	Common collective trust		2,727,944
	FIDUCIARY INVESTMENT TRUST MOD-CNSRV C	Common collective trust		2,070,207
	AMERICAN CENTURY RD HYBRID 2050 CL I	Common collective trust		1,781,156
	AMERICAN CENTURY RD HYBRID 2030 CL I	Common collective trust		1,760,806
	AMERICAN CENTURY RD HYBRID 2035 CL I	Common collective trust		1,626,892
	AMERICAN CENTURY RD HYBRID 2045 CL I	Common collective trust		1,570,053
	AMERICAN CENTURY RD HYBRID 2040 CL I	Common collective trust		1,275,713
	AMERICAN CENTURY RD HYBRID 2055 CL I	Common collective trust		654,566
	AMERICAN CENTURY RD HYBRID IN RET CL 1	Common collective trust		458,846
	AMERICAN CENTURY RD HYBRID 2060 CL I	Common collective trust		290,227
	FIDUCIARY INVESTMENT TRUST CNSRV C	Common collective trust		44,367
	AMERICAN CENTURY RD HYBRID 2065 CL I	Common collective trust		22,601
				<u>26,794,137</u>
*	SAGIC Diversified Bond II	Group annuity contract		<u>4,305,448</u>
*	Participant loans with interest rates ranging from 5.25% to 10.50% maturing between 2024 and 2033			<u>536,634</u>
	Total investments		\$	<u><u>43,241,652</u></u>

* Party-in-interest

Note - Column (d) is blank as all investments are participant directed.