

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110
1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 01/31/2024

- 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.) [X] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [X] the final return/report [X] an amended return/report [X] 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: [X] 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 ALPHA ANALYTICAL, INC. 401(K) PROFIT SHARING PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 01/01/1987
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) ALPHA ANALYTICAL, INC. 8 WALKUP DRIVE WESTBOROUGH, MA 01581
2b Employer Identification Number (EIN) 04-2890415
2c Plan Sponsor's telephone number 508-898-9220
2d Business code (see instructions) 541380

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

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

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

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

Form 5500 (2023) v. 230707

3a Plan administrator's name and address <input checked="" type="checkbox"/> 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	670
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)	529
	6a(2)	0
	6b	0
	6c	0
	6d	0
	6e	0
	6f	0
	6g(1)	643
	6g(2)	0
6h	2	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

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

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2024** and ending **01/31/2024**

A Name of plan ALPHA ANALYTICAL, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ALPHA ANALYTICAL, INC.	D Employer Identification Number (EIN) 04-2890415	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

COMMONWEALTH FINANCIAL NETWORK

04-2675571

(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 61	ADVISOR	14839	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	-4397	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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
COMMONWEALTH FINANCIAL NETWORK	61	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS DEVELOP MKT Y - INVESCO DISTR 11 GREENWAY PLAZA, SUITE 1000 HOUSTON, TX 77046	\$5M+=0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AB DISC GRTH I - ALLIANCEBERNSTEIN 18, RUE EUGNE RUPPERT LUXEMBOURG, LU L-245 LU	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AS SPL MID CP VAL IS - SS&C GIDS, 2000 CROWN COLONY DRIVE, QUINCY, MA 02169	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
C&S REAL ESTATE I - SS&C GIDS, INC 2000 CROWN COLONY DRIVE QUINCY, MA 02169	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL DIVIDEND INC I2 - COLUMBIA MGT PO BOX 219104 KANSAS CITY, MO 64121-9104	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
HTFD INTL OPPS R5 - HARTFORD ADMIN 41-0679409	0.10%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
INVS DEVELOP MKT Y - INVESCO INVES 11 GREENWAY PLAZA, SUITE 100 HOUSTON, TX 77046	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
J H TRITON I - JANUS HENDERSON SER 151 DETROIT STREET, DENVER, CO 80206	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MFS BL RSH COR EQ R4 - MFS SERVICE 04-2865649	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
UM BEHAVIORAL VAL R5 - DST ASSET M 430 W 7TH STREET STE 219432 KANSAS CITY, MO 64105	0.10%	
(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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <hr/> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 01/31/2024

A Name of plan <u>ALPHA ANALYTICAL, INC. 401(K) PROFIT SHARING 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>ALPHA ANALYTICAL, INC.</u>	D Employer Identification Number (EIN) <u>04-2890415</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: <u>FA STABLE VALUE I</u>		
b Name of sponsor of entity listed in (a): <u>FIDELITY MANAGEMENT TRUST COMPANY</u>		
c EIN-PN <u>04-3022712-026</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)
(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

a Plan name

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning **01/01/2024** and ending **01/31/2024**

A Name of plan ALPHA ANALYTICAL, INC. 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 ALPHA ANALYTICAL, INC.	D Employer Identification Number (EIN) 04-2890415	

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	0	0
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	0	0
(2) Participant contributions	0	0
(3) Other	0	0
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	18838	0
(2) U.S. Government securities	0	0
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	0	0
(B) All other	0	0
(4) Corporate stocks (other than employer securities):		
(A) Preferred	0	0
(B) Common	0	0
(5) Partnership/joint venture interests	0	0
(6) Real estate (other than employer real property)	0	0
(7) Loans (other than to participants)	0	0
(8) Participant loans	491432	0
(9) Value of interest in common/collective trusts	1112811	0
(10) Value of interest in pooled separate accounts	0	0
(11) Value of interest in master trust investment accounts	0	0
(12) Value of interest in 103-12 investment entities	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	34134163	0
(14) Value of funds held in insurance company general account (unallocated contracts)	0	0
(15) Other	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	35757244	0
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	35757244	0

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)	22676	
(B) Participants	2a(1)(B)	96656	
(C) Others (including rollovers)	2a(1)(C)	9394	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		128726
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	80	
(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)	3802	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3882
(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)	5475	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		5475
(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)		70866
(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)		39848
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		248797

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2027589	
(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)		2027589
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		0
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)	-4397	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees.....	2i(5)	14839	
(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)		10442
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2038031

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1789234
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		33968010

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: GRAY, GRAY & GRAY, LLP

(2) EIN: 04-2088368

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.)	X		185668
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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)
PACE ANALYTICAL RETIREMENT SAVINGS PLAN	41-1821617	001

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2024 and ending 01/31/2024

A Name of plan <u>ALPHA ANALYTICAL, INC. 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ALPHA ANALYTICAL, INC.</u>	D Employer Identification Number (EIN) <u>04-2890415</u>	

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	
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): <u>04-6568107</u>		
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)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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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.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

Financial Statements and Supplemental Schedule
With Independent Auditor's Report

January 31, 2024

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NOTIFICATION TO THIRD PARTY USERS OF THIS REPORT

This report was prepared subject to the terms and conditions set forth in an engagement letter. By relying upon this report, all users shall be deemed to agree to the terms and conditions of that engagement letter. Users intending to rely upon this report should contact the issuer to obtain a copy of its applicable terms and conditions. This report is intended for the exclusive use of the clients of the issuer and others to whom the issuer has expressly granted consent.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT.....	1
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS.....	5
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS.....	6
NOTES TO FINANCIAL STATEMENTS.....	7
SUPPLEMENTAL SCHEDULE	
SCHEDULE H, LINE 4(a) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS.....	17

Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because they are not applicable.



INDEPENDENT AUDITOR'S REPORT

To the Trustees
Alpha Analytical, Inc. 401(k) Profit Sharing Plan

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

We have performed an audit of the accompanying financial statements of **Alpha Analytical, Inc. 401(k) Profit Sharing 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 January 31, 2024 and December 31, 2023, and the related statement of changes in net assets available for benefits for the period ended January 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of **Alpha Analytical, Inc. 401(k) Profit Sharing Plan's** financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit needs 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of July 31, 2024, and December 31, 2023, and for the period ended January 31, 2024, stating that the certified investment information, as described in Note 6 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 ("GAAP").
- 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 **Alpha Analytical, Inc. 401(k) Profit Sharing 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 GAAP, 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 **Alpha Analytical, Inc. 401(k) Profit Sharing 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 **Alpha Analytical, Inc. 401(k) Profit Sharing Plan's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about **Alpha Analytical, Inc. 401(k) Profit Sharing 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 GAAP.

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 GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedule Required by ERISA

The supplemental schedule of delinquent participant contributions is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to, or derived from, the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to, or is derived from, the certified investment information, we compared such information to the related certified investment information.

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

GRAY, GRAY & GRAY, LLP

Gray, Gray & Gray, LLP

Canton, MA
November 15, 2024

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
January 31, 2024 and December 31, 2023

	January 31, 2024	December 31, 2023
ASSETS		
Investments, at fair value		
Investments in mutual funds	\$ -	\$ 34,153,001
Investment in common/collective trust	-	1,181,997
	<u>-</u>	<u>35,334,998</u>
TOTAL INVESTMENTS, AT FAIR VALUE	<u>-</u>	<u>35,334,998</u>
Receivables		
Notes receivable from participants	-	491,432
Participant contributions	-	96,656
Employer contributions	-	22,676
	<u>-</u>	<u>610,764</u>
TOTAL RECEIVABLES	<u>-</u>	<u>610,764</u>
TOTAL ASSETS	<u>-</u>	<u>35,945,762</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ -</u></u>	<u><u>\$ 35,945,762</u></u>

The accompanying notes are an integral part of these financial statements.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Period Ended January 31, 2024

ADDITIONS	
Net appreciation in fair value of investments	\$ 39,849
Investment income	
Interest and dividend income	<u>7,234</u>
TOTAL INVESTMENT INCOME	<u>47,083</u>
Interest on notes receivable from participants	<u>3,802</u>
Contributions	
Rollover contributions	<u>9,394</u>
TOTAL CONTRIBUTIONS	<u>9,394</u>
TOTAL ADDITIONS	<u>60,279</u>
DEDUCTIONS	
Benefit payments to participants	2,027,589
Administrative expenses	<u>10,442</u>
TOTAL DEDUCTIONS	<u>2,038,031</u>
NET DECREASE	(1,977,752)
PLAN TRANSFER OUT	(33,968,010)
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of period	<u>35,945,762</u>
End of period	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN NOTES TO FINANCIAL STATEMENTS

NOTE 1: DESCRIPTION OF PLAN

The following description of the Alpha Analytical, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General: The Plan was a defined-contribution plan established on January 1, 1987, to provide retirement and other related benefits to all employees of Alpha Analytical, Inc. (the "Company"). The Plan covered all full-time employees who were 21 years of age or older. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Merger and Plan Amendments: The Company had the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

In March 2023, the Company was sold to Pace Analytical Services ("Pace"). Effective August 1, 2023, Plan assets totaling \$18,862,710 were transferred to the Boston Analytical 401(k) Plan for employees of Boston Analytical, a wholly owned subsidiary of the Company that was not part of the sale to Pace. Not included in the transfer as of January 31, 2024, is an outstanding true up matching contribution of \$22,045.

During the period ended January 31, 2024, the Company elected to merge the Plan into a new 401(k) plan offered by Pace that began on February 1, 2024, and transferred Plan assets totaling \$33,968,010 into the Pace Analytical 401(k) Plan. Not included in the transfer as of January 31, 2024, is an outstanding true up matching contribution of \$30,107.

Contributions: Each year, participants contributed up to 60% of their annual compensation up to the maximum percentage allowed under the Internal Revenue Code ("IRC"), as defined in the Plan. Participants who had attained the age of 50 before the end of the Plan year were eligible to make catch-up contributions. Participants contributed amounts representing distributions from other qualified plans. Unless directed otherwise by the participant, upon becoming eligible to participate in the Plan, 5% of a participant's eligible compensation would be contributed to the Plan. Unless directed otherwise, participants enrolled in the Plan under the automatic contribution provision of the Plan had their automatic deferral rate increased by 1% annually, up to a maximum of 10% of their annual compensation.

Each year, the Company contributed to the Plan a matching contribution in an amount equal to a percentage determined annually by the Board of Directors. The Company matched 30% of each participant's pretax contributions up to 8% of eligible compensation contributed to the Plan during 2023.

In addition, the Company, at its discretion, made a profit-sharing contribution each Plan year. The discretionary profit-sharing contribution was allocated to participants based on the ratio of their compensation to the total compensation of eligible participants. The Company made no discretionary profit-sharing contribution to the Plan during the period ended January 31, 2024.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts: Each participant's account was credited with the participant's contributions, Company contributions, and Plan earnings or losses and charged with an allocation of administrative expenses, if any. Allocations were based on participant earnings or account balances, as defined. The benefit to which a participant was entitled was the benefit that can be provided from the participant's vested account.

Forfeitures: At January 31, 2024 and December 31, 2023, forfeited non-vested accounts totaled \$0 and \$298,716, respectively. Forfeitures were used to reduce future employer contributions or administrative expenses. No forfeitures were used to reduce employer contributions during the period ended January 31, 2024.

Investment Options: Participants directed the investment of their contributions into various investment options offered by the Plan. If the participant did not select an investment option, the contributions were invested in the default investment fund, which varied depending on the age of the participant.

Calculation of Vested Benefits: Participants were immediately 100% vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company contributions plus earnings thereon was based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 1 year	0%
1 year but less than 2	50%
2 years but less than 3	75%
3 years or more	100%

Notes Receivable from Participants: Participants borrowed from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balances, whichever was less. Loan transactions were treated as a transfer to (from) the investment fund from (to) the participant loans fund. Loan terms did not exceed five years unless the proceeds were used for the purchase of a primary residence. Loans were secured by the balances in the participants' accounts and bear interest at rates based on the prevailing interest rates charged by persons in the business of lending money for loans that were made under similar circumstances which was between 4.25% and 9.50%. Principal and interest were paid ratably usually through bi-weekly payroll deductions but had to be paid on at least a quarterly basis.

Payment of Benefits: Total or partial distributions from the Plan were permitted upon a participant's attainment of age 59½. Total distributions from the Plan were permitted under termination of employment, retirement, death, or disability. Withdrawals were also permitted for certain events that resulted in financial hardship to the participant. An automatic distribution was made for terminated participants with vested account balances of less than \$1,000. In the case of terminated participants with vested account balances between \$1,000 and \$5,000, an automatic distribution to an individual retirement account was made if the participant did not make a timely distribution election following notification.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan were prepared under the accrual method of accounting. The financial statements and supplementary schedule were prepared to satisfy the reporting and disclosure requirements of ERISA.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") required Plan management to make estimates and assumptions that affected the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: Investments were reported at fair value. Fair value was 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. The Plan's management determined the Plan's valuation policies utilizing information provided by the investment advisers, trustees, and other parties involved with the Plan. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities were recorded on a trade-date basis. Interest income was recorded on the accrual basis. Dividends were recorded on the ex-dividend date. Net depreciation included the Plan's gains and losses on investments bought and sold as well as held during the year.

Administrative Expenses: Certain expenses for maintaining the Plan were paid by the Plan, unless otherwise paid by the Company. Expenses that were paid by the Company were excluded from these financial statements. Fees related to the administration of notes receivable from participants were charged directly to the participant's account and were included in administrative expenses. Investment related expenses were included in net depreciation of fair value of investments.

Payment of Benefits: Benefits paid to participants were recorded when paid.

Notes Receivable from Participants: Notes receivable from participants were measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income was recorded on the accrual basis. Related fees were recorded as administrative expenses and were expensed when they were incurred. No allowance for doubtful credit losses was recorded as of January 31, 2024 or December 31, 2023. If a participant ceased to make loan repayments and the Plan Administrator deemed the participant loan to be in default, the participant loan balance was reduced, and a benefit payment was recorded.

Revenue Credit Program Account: As part of the record keeping and administrative service fee arrangement with Fidelity, Fidelity agreed to reimburse revenue to the Plan in excess of the agreed upon service fee structure. The Plan used the credit to pay direct and necessary expenses of the Plan or allocated unused credit to eligible participants.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN NOTES TO FINANCIAL STATEMENTS

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Risks and Uncertainties: The Plan invested in various investment securities. Investment securities were exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it was at least reasonably possible that changes in the values of investment securities would occur in the near term and that such changes could have materially affected participants' account balances and the amounts reported in the statements of net assets available for benefits.

Uncertain Tax Positions: GAAP requires Plan management to have evaluated tax positions taken by the Plan and recognized a tax liability (or asset) if the Plan had taken an uncertain position that more-likely-than-not would not be sustained upon examination. The Plan Administrator had analyzed the tax positions taken by the Plan, and had concluded that as of January 31, 2024, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan was subject to routine audits by taxing jurisdictions; however, there were currently no audits for any tax periods in progress. The Plan Administrator believed it was no longer subject to income tax examinations for years prior to 2020.

NOTE 3: FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB"), Accounting Standards Codification ("ASC") 820, "*Fair Value Measurement and Disclosures*", provided the framework for measuring fair value. The framework provided a fair value hierarchy that prioritized the inputs to valuation techniques used to measure fair value. The hierarchy gave the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 were described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)

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

The following was a description of the valuation methodologies used for assets measured at fair value. There were no changes to the methodologies used during January 31, 2024 and December 31, 2023.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan were open-end mutual funds that were registered with the Securities and Exchange Commission. These funds were required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan were deemed to be actively traded.

Common/collective trust: Valued at the net asset value of units of a collective trust. The NAV, as provided by the fund manager, was used as a practical expedient to estimate fair value. The NAV was based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient was not used if it was determined to be probable that the fund would sell the investment for an amount different from the reported NAV.

The preceding methods described produced a fair value calculation that were not indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believed its valuation methods were appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could have resulted in a different fair value measurement at the reporting date.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of January 31, 2024 and December 31, 2023:

	<u>2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments measured at fair value:				
Mutual funds	\$ -	\$ -	\$ -	\$ -
Total investments measured at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-
Investments measured at NAV (a):				
Common/collective trust				-
Total investments, at fair value				<u>\$ -</u>
	<u>2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments measured at fair value:				
Mutual funds	\$ 34,153,001	\$ -	\$ -	\$ 34,153,001
Total investments measured at fair value	<u>\$ 34,153,001</u>	<u>\$ -</u>	<u>\$ -</u>	34,153,001
Investments measured at NAV (a):				
Common/collective trust				<u>1,181,997</u>
Total investments, at fair value				<u>\$ 35,334,998</u>

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

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)

Investments Measured Using the NAV per Share Practical Expedient: The following tables summarize investments for which fair value was measured using the NAV per share practical expedient as of January 31, 2024 and December 31, 2023:

2024				
<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice period</u>
Fidelity Advisor Stable Value Fund	\$ -	None	Daily	*

2023				
<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice period</u>
Fidelity Advisor Stable Value Fund	\$ 1,181,997	None	Daily	*

* 1 day for participant level; up to 12 months for plan level

NOTE 4: RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments were shares of mutual funds advised by Fidelity Management & Research Company ("FMR"), an affiliate of Fidelity Management Trust Company ("FMTC"), the Trustee, was defined by the Plan. Fidelity Investments Institutional Operations Company, the Plan's recordkeeper, was also an affiliate of FMR and FMTC. Transactions with these entities qualified as party-in-interest transactions. Fees paid by the Plan to Fidelity for services in connection with the Plan were reported as administrative expenses in the statement of changes in net assets available for benefits. Revenue credit paid by Fidelity to the Plan was reported as Plan reimbursement revenue in the statement of changes in net assets available for benefits. The Plan extended loans to participants, who were considered parties-in-interest. These party-in-interest transactions were exempt from prohibitive transaction rules.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 5: TAX STATUS

On June 30, 2020, the Internal Revenue Service stated that the prototype adopted by the Plan, as then designed, was in compliance with the applicable sections of the IRC. The Plan had not received a determination letter specific to the Plan itself and the Plan was amended since the latest determination letter; however, the Plan Administrator believed that the Plan was designed and was currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes was included in the Plan's financial statements.

NOTE 6: CERTIFICATION OF TRUSTEE

The Plan Administrator elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the Trustee, certified that the following data included in the accompanying financial statements was complete and accurate.

	January 31, 2024	December 31, 2023
Mutual funds	\$ -	\$ 34,153,001
Common/collective trust	\$ -	\$ 1,181,997
Notes receivable from participants	\$ -	\$ 491,432

	Period Ended January 31, 2024
Net appreciation in fair value of investments	\$ 39,849
Interest and dividend income	\$ 7,234
Interest on notes receivable from participants	\$ 3,802

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule of assets (held at end of year).

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 7: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following was a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of January 31, 2024 and December 31, 2023:

	January 31, 2024	December 31, 2023
Net assets available for benefits per the financial statements	\$ -	\$ 35,945,762
Less: participant contributions receivable	-	(96,656)
Less: employer contributions receivable	-	(22,676)
Less: deemed distributed loans	-	-
Less: adjustment for fair value	-	(69,186)
	<hr/>	<hr/>
Net assets per the Form 5500	<u>\$ -</u>	<u>\$ 35,757,244</u>

The following was a reconciliation of net decrease per the financial statements to net loss per the Form 5500 for the year ended January 31, 2024:

Net decrease per the financial statements	\$ (1,977,752)
Change in participant contributions receivable	96,656
Change in employer contributions receivable	22,676
Change in deemed distributed loans	-
Change in adjustment for fair value	69,186
	<hr/>
Net loss per the Form 5500	<u>\$ (1,789,234)</u>

NOTE 8: LATE REMITTANCES

As reported on Form 5500, Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions, certain participant contributions were not remitted to the Plan within the time frame specified by the DOL's rules and regulations, thus constituting nonexempt transactions between the Plan and the Company. Late remittances required to be reported at January 31, 2024 amounted to \$185,668. Late contributions are required to be disclosed through the year such contributions were fully corrected. The Company is in the process of taking the appropriate steps to correct the late remittances lost earnings.

NOTE 9: SUBSEQUENT EVENTS

The date to which events occurring after January 31, 2024, the date of the most recent statement of net assets available for benefits, were evaluated for possible adjustment to the financial statements or disclosure was November 15, 2024, which was the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
 SUPPLEMENTAL SCHEDULE REQUIRED BY ERISA AND THE DEPARTMENT OF LABOR
 January 31, 2024
 PLAN NUMBER: 001 EIN: 04-2890415

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

<u>Total that Constitutes Nonexempt Prohibited Transactions</u>					
<u>Participant Contributions Transferred Late to Plan</u>	<u>Check Here if Late Participants' Notes Receivable Repayments are Included</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP (Voluntary Fiduciary Correction Program)</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
\$ 185,668	X	\$ 185,668	\$ -	\$ -	\$ -

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

Financial Statements and Supplemental Schedule
With Independent Auditor's Report

January 31, 2024

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NOTIFICATION TO THIRD PARTY USERS OF THIS REPORT

This report was prepared subject to the terms and conditions set forth in an engagement letter. By relying upon this report, all users shall be deemed to agree to the terms and conditions of that engagement letter. Users intending to rely upon this report should contact the issuer to obtain a copy of its applicable terms and conditions. This report is intended for the exclusive use of the clients of the issuer and others to whom the issuer has expressly granted consent.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT.....	1
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS.....	5
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS.....	6
NOTES TO FINANCIAL STATEMENTS.....	7
SUPPLEMENTAL SCHEDULE	
SCHEDULE H, LINE 4(a) - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS.....	17

Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA) have been omitted because they are not applicable.

INDEPENDENT AUDITOR'S REPORT

To the Trustees
Alpha Analytical, Inc. 401(k) Profit Sharing Plan

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

We have performed an audit of the accompanying financial statements of **Alpha Analytical, Inc. 401(k) Profit Sharing 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 January 31, 2024 and December 31, 2023, and the related statement of changes in net assets available for benefits for the period ended January 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of **Alpha Analytical, Inc. 401(k) Profit Sharing Plan's** financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit needs 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of July 31, 2024, and December 31, 2023, and for the period ended January 31, 2024, stating that the certified investment information, as described in Note 6 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 ("GAAP").
- 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 **Alpha Analytical, Inc. 401(k) Profit Sharing 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 GAAP, 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 **Alpha Analytical, Inc. 401(k) Profit Sharing 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 **Alpha Analytical, Inc. 401(k) Profit Sharing Plan's** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about **Alpha Analytical, Inc. 401(k) Profit Sharing 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 GAAP.

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 GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedule Required by ERISA

The supplemental schedule of delinquent participant contributions is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to, or derived from, the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to, or is derived from, the certified investment information, we compared such information to the related certified investment information.

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

GRAY, GRAY & GRAY, LLP

Gray, Gray & Gray, LLP

Canton, MA
November 15, 2024

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
January 31, 2024 and December 31, 2023

	January 31, 2024	December 31, 2023
ASSETS		
Investments, at fair value		
Investments in mutual funds	\$ -	\$ 34,153,001
Investment in common/collective trust	-	1,181,997
	<u>-</u>	<u>35,334,998</u>
TOTAL INVESTMENTS, AT FAIR VALUE	<u>-</u>	<u>35,334,998</u>
Receivables		
Notes receivable from participants	-	491,432
Participant contributions	-	96,656
Employer contributions	-	22,676
	<u>-</u>	<u>610,764</u>
TOTAL RECEIVABLES	<u>-</u>	<u>610,764</u>
TOTAL ASSETS	<u>-</u>	<u>35,945,762</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ -</u></u>	<u><u>\$ 35,945,762</u></u>

The accompanying notes are an integral part of these financial statements.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Period Ended January 31, 2024

ADDITIONS	
Net appreciation in fair value of investments	\$ 39,849
Investment income	
Interest and dividend income	<u>7,234</u>
TOTAL INVESTMENT INCOME	<u>47,083</u>
Interest on notes receivable from participants	<u>3,802</u>
Contributions	
Rollover contributions	<u>9,394</u>
TOTAL CONTRIBUTIONS	<u>9,394</u>
TOTAL ADDITIONS	<u>60,279</u>
DEDUCTIONS	
Benefit payments to participants	2,027,589
Administrative expenses	<u>10,442</u>
TOTAL DEDUCTIONS	<u>2,038,031</u>
NET DECREASE	(1,977,752)
PLAN TRANSFER OUT	(33,968,010)
NET ASSETS AVAILABLE FOR BENEFITS:	
Beginning of period	<u>35,945,762</u>
End of period	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN NOTES TO FINANCIAL STATEMENTS

NOTE 1: DESCRIPTION OF PLAN

The following description of the Alpha Analytical, Inc. 401(k) Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General: The Plan was a defined-contribution plan established on January 1, 1987, to provide retirement and other related benefits to all employees of Alpha Analytical, Inc. (the "Company"). The Plan covered all full-time employees who were 21 years of age or older. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Plan Merger and Plan Amendments: The Company had the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

In March 2023, the Company was sold to Pace Analytical Services ("Pace"). Effective August 1, 2023, Plan assets totaling \$18,862,710 were transferred to the Boston Analytical 401(k) Plan for employees of Boston Analytical, a wholly owned subsidiary of the Company that was not part of the sale to Pace. Not included in the transfer as of January 31, 2024, is an outstanding true up matching contribution of \$22,045.

During the period ended January 31, 2024, the Company elected to merge the Plan into a new 401(k) plan offered by Pace that began on February 1, 2024, and transferred Plan assets totaling \$33,968,010 into the Pace Analytical 401(k) Plan. Not included in the transfer as of January 31, 2024, is an outstanding true up matching contribution of \$30,107.

Contributions: Each year, participants contributed up to 60% of their annual compensation up to the maximum percentage allowed under the Internal Revenue Code ("IRC"), as defined in the Plan. Participants who had attained the age of 50 before the end of the Plan year were eligible to make catch-up contributions. Participants contributed amounts representing distributions from other qualified plans. Unless directed otherwise by the participant, upon becoming eligible to participate in the Plan, 5% of a participant's eligible compensation would be contributed to the Plan. Unless directed otherwise, participants enrolled in the Plan under the automatic contribution provision of the Plan had their automatic deferral rate increased by 1% annually, up to a maximum of 10% of their annual compensation.

Each year, the Company contributed to the Plan a matching contribution in an amount equal to a percentage determined annually by the Board of Directors. The Company matched 30% of each participant's pretax contributions up to 8% of eligible compensation contributed to the Plan during 2023.

In addition, the Company, at its discretion, made a profit-sharing contribution each Plan year. The discretionary profit-sharing contribution was allocated to participants based on the ratio of their compensation to the total compensation of eligible participants. The Company made no discretionary profit-sharing contribution to the Plan during the period ended January 31, 2024.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

Participant Accounts: Each participant's account was credited with the participant's contributions, Company contributions, and Plan earnings or losses and charged with an allocation of administrative expenses, if any. Allocations were based on participant earnings or account balances, as defined. The benefit to which a participant was entitled was the benefit that can be provided from the participant's vested account.

Forfeitures: At January 31, 2024 and December 31, 2023, forfeited non-vested accounts totaled \$0 and \$298,716, respectively. Forfeitures were used to reduce future employer contributions or administrative expenses. No forfeitures were used to reduce employer contributions during the period ended January 31, 2024.

Investment Options: Participants directed the investment of their contributions into various investment options offered by the Plan. If the participant did not select an investment option, the contributions were invested in the default investment fund, which varied depending on the age of the participant.

Calculation of Vested Benefits: Participants were immediately 100% vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company contributions plus earnings thereon was based on years of continuous service as follows:

<u>Years of Service</u>	<u>Vested Percentage</u>
Less than 1 year	0%
1 year but less than 2	50%
2 years but less than 3	75%
3 years or more	100%

Notes Receivable from Participants: Participants borrowed from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balances, whichever was less. Loan transactions were treated as a transfer to (from) the investment fund from (to) the participant loans fund. Loan terms did not exceed five years unless the proceeds were used for the purchase of a primary residence. Loans were secured by the balances in the participants' accounts and bear interest at rates based on the prevailing interest rates charged by persons in the business of lending money for loans that were made under similar circumstances which was between 4.25% and 9.50%. Principal and interest were paid ratably usually through bi-weekly payroll deductions but had to be paid on at least a quarterly basis.

Payment of Benefits: Total or partial distributions from the Plan were permitted upon a participant's attainment of age 59½. Total distributions from the Plan were permitted under termination of employment, retirement, death, or disability. Withdrawals were also permitted for certain events that resulted in financial hardship to the participant. An automatic distribution was made for terminated participants with vested account balances of less than \$1,000. In the case of terminated participants with vested account balances between \$1,000 and \$5,000, an automatic distribution to an individual retirement account was made if the participant did not make a timely distribution election following notification.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan were prepared under the accrual method of accounting. The financial statements and supplementary schedule were prepared to satisfy the reporting and disclosure requirements of ERISA.

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") required Plan management to make estimates and assumptions that affected the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition: Investments were reported at fair value. Fair value was 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. The Plan's management determined the Plan's valuation policies utilizing information provided by the investment advisers, trustees, and other parties involved with the Plan. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities were recorded on a trade-date basis. Interest income was recorded on the accrual basis. Dividends were recorded on the ex-dividend date. Net depreciation included the Plan's gains and losses on investments bought and sold as well as held during the year.

Administrative Expenses: Certain expenses for maintaining the Plan were paid by the Plan, unless otherwise paid by the Company. Expenses that were paid by the Company were excluded from these financial statements. Fees related to the administration of notes receivable from participants were charged directly to the participant's account and were included in administrative expenses. Investment related expenses were included in net depreciation of fair value of investments.

Payment of Benefits: Benefits paid to participants were recorded when paid.

Notes Receivable from Participants: Notes receivable from participants were measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income was recorded on the accrual basis. Related fees were recorded as administrative expenses and were expensed when they were incurred. No allowance for doubtful credit losses was recorded as of January 31, 2024 or December 31, 2023. If a participant ceased to make loan repayments and the Plan Administrator deemed the participant loan to be in default, the participant loan balance was reduced, and a benefit payment was recorded.

Revenue Credit Program Account: As part of the record keeping and administrative service fee arrangement with Fidelity, Fidelity agreed to reimburse revenue to the Plan in excess of the agreed upon service fee structure. The Plan used the credit to pay direct and necessary expenses of the Plan or allocated unused credit to eligible participants.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Risks and Uncertainties: The Plan invested in various investment securities. Investment securities were exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it was at least reasonably possible that changes in the values of investment securities would occur in the near term and that such changes could have materially affected participants' account balances and the amounts reported in the statements of net assets available for benefits.

Uncertain Tax Positions: GAAP requires Plan management to have evaluated tax positions taken by the Plan and recognized a tax liability (or asset) if the Plan had taken an uncertain position that more-likely-than-not would not be sustained upon examination. The Plan Administrator had analyzed the tax positions taken by the Plan, and had concluded that as of January 31, 2024, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan was subject to routine audits by taxing jurisdictions; however, there were currently no audits for any tax periods in progress. The Plan Administrator believed it was no longer subject to income tax examinations for years prior to 2020.

NOTE 3: FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board ("FASB"), Accounting Standards Codification ("ASC") 820, "*Fair Value Measurement and Disclosures*", provided the framework for measuring fair value. The framework provided a fair value hierarchy that prioritized the inputs to valuation techniques used to measure fair value. The hierarchy gave the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy under FASB ASC 820 were described as follows:

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

Level 2 - Inputs to the valuation methodology include:

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

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

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

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)

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

The following was a description of the valuation methodologies used for assets measured at fair value. There were no changes to the methodologies used during January 31, 2024 and December 31, 2023.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan were open-end mutual funds that were registered with the Securities and Exchange Commission. These funds were required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan were deemed to be actively traded.

Common/collective trust: Valued at the net asset value of units of a collective trust. The NAV, as provided by the fund manager, was used as a practical expedient to estimate fair value. The NAV was based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient was not used if it was determined to be probable that the fund would sell the investment for an amount different from the reported NAV.

The preceding methods described produced a fair value calculation that were not indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believed its valuation methods were appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could have resulted in a different fair value measurement at the reporting date.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of January 31, 2024 and December 31, 2023:

	2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments measured at fair value:				
Mutual funds	\$ -	\$ -	\$ -	\$ -
Total investments measured at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	-
Investments measured at NAV (a):				
Common/collective trust				-
Total investments, at fair value				<u>\$ -</u>
	2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments measured at fair value:				
Mutual funds	\$ 34,153,001	\$ -	\$ -	\$ 34,153,001
Total investments measured at fair value	<u>\$ 34,153,001</u>	<u>\$ -</u>	<u>\$ -</u>	34,153,001
Investments measured at NAV (a):				
Common/collective trust				<u>1,181,997</u>
Total investments, at fair value				<u>\$ 35,334,998</u>

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

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)

Investments Measured Using the NAV per Share Practical Expedient: The following tables summarize investments for which fair value was measured using the NAV per share practical expedient as of January 31, 2024 and December 31, 2023:

2024				
<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice period</u>
Fidelity Advisor Stable Value Fund	\$ -	None	Daily	*

2023				
<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice period</u>
Fidelity Advisor Stable Value Fund	\$ 1,181,997	None	Daily	*

* 1 day for participant level; up to 12 months for plan level

NOTE 4: RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

The Plan's investments were shares of mutual funds advised by Fidelity Management & Research Company ("FMR"), an affiliate of Fidelity Management Trust Company ("FMTC"), the Trustee, was defined by the Plan. Fidelity Investments Institutional Operations Company, the Plan's recordkeeper, was also an affiliate of FMR and FMTC. Transactions with these entities qualified as party-in-interest transactions. Fees paid by the Plan to Fidelity for services in connection with the Plan were reported as administrative expenses in the statement of changes in net assets available for benefits. Revenue credit paid by Fidelity to the Plan was reported as Plan reimbursement revenue in the statement of changes in net assets available for benefits. The Plan extended loans to participants, who were considered parties-in-interest. These party-in-interest transactions were exempt from prohibitive transaction rules.

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 5: TAX STATUS

On June 30, 2020, the Internal Revenue Service stated that the prototype adopted by the Plan, as then designed, was in compliance with the applicable sections of the IRC. The Plan had not received a determination letter specific to the Plan itself and the Plan was amended since the latest determination letter; however, the Plan Administrator believed that the Plan was designed and was currently being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes was included in the Plan's financial statements.

NOTE 6: CERTIFICATION OF TRUSTEE

The Plan Administrator elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the Trustee, certified that the following data included in the accompanying financial statements was complete and accurate.

	January 31, 2024	December 31, 2023
Mutual funds	\$ -	\$ 34,153,001
Common/collective trust	\$ -	\$ 1,181,997
Notes receivable from participants	\$ -	\$ 491,432

	Period Ended January 31, 2024
Net appreciation in fair value of investments	\$ 39,849
Interest and dividend income	\$ 7,234
Interest on notes receivable from participants	\$ 3,802

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule of assets (held at end of year).

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE 7: RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following was a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of January 31, 2024 and December 31, 2023:

	January 31, 2024	December 31, 2023
Net assets available for benefits per the financial statements	\$ -	\$ 35,945,762
Less: participant contributions receivable	-	(96,656)
Less: employer contributions receivable	-	(22,676)
Less: deemed distributed loans	-	-
Less: adjustment for fair value	-	(69,186)
	<hr/>	<hr/>
Net assets per the Form 5500	<u>\$ -</u>	<u>\$ 35,757,244</u>

The following was a reconciliation of net decrease per the financial statements to net loss per the Form 5500 for the year ended January 31, 2024:

Net decrease per the financial statements	\$ (1,977,752)
Change in participant contributions receivable	96,656
Change in employer contributions receivable	22,676
Change in deemed distributed loans	-
Change in adjustment for fair value	69,186
	<hr/>
Net loss per the Form 5500	<u>\$ (1,789,234)</u>

NOTE 8: LATE REMITTANCES

As reported on Form 5500, Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions, certain participant contributions were not remitted to the Plan within the time frame specified by the DOL's rules and regulations, thus constituting nonexempt transactions between the Plan and the Company. Late remittances required to be reported at January 31, 2024 amounted to \$185,668. Late contributions are required to be disclosed through the year such contributions were fully corrected. The Company is in the process of taking the appropriate steps to correct the late remittances lost earnings.

NOTE 9: SUBSEQUENT EVENTS

The date to which events occurring after January 31, 2024, the date of the most recent statement of net assets available for benefits, were evaluated for possible adjustment to the financial statements or disclosure was November 15, 2024, which was the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULE

ALPHA ANALYTICAL, INC. 401(k) PROFIT SHARING PLAN
 SUPPLEMENTAL SCHEDULE REQUIRED BY ERISA AND THE DEPARTMENT OF LABOR
 January 31, 2024
 PLAN NUMBER: 001 EIN: 04-2890415

Schedule H, Line 4(a) - Schedule of Delinquent Participant Contributions

<u>Total that Constitutes Nonexempt Prohibited Transactions</u>					
<u>Participant Contributions Transferred Late to Plan</u>	<u>Check Here if Late Participants' Notes Receivable Repayments are Included</u>	<u>Contributions Not Corrected</u>	<u>Contributions Corrected Outside VFCP (Voluntary Fiduciary Correction Program)</u>	<u>Contributions Pending Correction in VFCP</u>	<u>Total Fully Corrected Under VFCP and PTE 2002-51</u>
\$ 185,668	X	\$ 185,668	\$ -	\$ -	\$ -