

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
--	---	---

Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☒ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☐ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan PREMIER COATING 401(K) PROFIT SHARING PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 10/01/1999
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) PREMIER COATING INC DBA PREMIER FINISHING 7910 SOUTH LONGE STREET STOCKTON, CA 95206-0000
2b	Employer Identification Number (EIN) 91-1869047
2c	Plan Sponsor's telephone number 209-982-5585
2d	Business code (see instructions) 811490

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	03/20/2025	THOM FOULKS
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	03/20/2025	THOM FOULKS
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 176
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) 92 6a(2) 91 6b 0 6c 86 6d 177 6e 1 6f 178 6g(1) 166 6g(2) 177 6h 6
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:

2A 2E 2J 2K 3D

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

9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
---	---

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

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

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

A Name of plan PREMIER COATING 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 PREMIER COATING INC DBA PREMIER FINISHING	D Employer Identification Number (EIN) 91-1869047

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

x

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

(b)

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

(b)

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

(b)

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

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

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

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

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

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

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

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

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

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

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

MORGAN STANLEY

3421 BROOKSIDE ROAD SUITE A
STOCKTON, CA 95219

(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?
51 72 99	NONE	17791	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

ASSOCIATED PENSION CONSULTANTS

2035 FOREST AVE
CHICO, CA 95928

(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?
12 15 37		28409	Yes ☐ No ☒	Yes ☐ No ☒		Yes ☐ No ☒

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
	For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
	A Name of plan PREMIER COATING 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 PREMIER COATING INC DBA PREMIER FINISHING	D Employer Identification Number (EIN) 91-1869047	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	23012	
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	306716	251383
(2) Participant contributions	1b(2)		2767
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	80800	154968
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred.....	1c(3)(A)	641230	701923
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred.....	1c(4)(A)	990	
(B) Common	1c(4)(B)	1104234	1272990
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans	1c(8)	27658	23226
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	697790	1109133
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other.....	1c(15)	310117	400752

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	3192547	3917142
Liabilities			
g Benefit claims payable	1g		6646
h Operating payables	1h	175	6067
i Acquisition indebtedness	1i		0
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	175	12713
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	3192372	3904429

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)	360929	
(B) Participants	2a(1)(B)	183981	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		544910
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	32996	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	1379	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		34375
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	23576	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		23576
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		257852
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		860713

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	102456	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		102456
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)	28409	
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	17791	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		46200
j Total expenses. Add all expense amounts in column (b) and enter total	2j		148656

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		712057
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☐ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☒ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **LEE CPA AUDIT GROUP**

(2) EIN: **81-4637885**

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.)	☒	☐	173316
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	☐	☒	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	☐	☐	

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

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan PREMIER COATING 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 PREMIER COATING INC DBA PREMIER FINISHING				D Employer Identification Number (EIN) 91-1869047	
Part I Distributions					
All references to distributions relate only to payments of benefits during the plan year.					
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....				1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 46-1971803					
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.					
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year				3	
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)					
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A					
If the plan is a defined benefit plan, go to line 8.					
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____					
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.					
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)				6a	
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)				6c	
If you completed line 6c, skip lines 8 and 9.					
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A					
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A					
Part III Amendments					
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ☐ Increase ☐ Decrease ☐ Both ☐ No					
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.					
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No					
11 a Does the ESOP hold any preferred stock? ☐ Yes ☐ No					
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ☐ Yes ☐ No					
12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ☐ Yes ☐ No					
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.				Schedule R (Form 5500) 2023 v. 230707	

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

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

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

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 Q702490A.

PREMIER COATING 401(K) PROFIT SHARING PLAN

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES**

**DECEMBER 31, 2023 AND 2022
AND FOR THE YEAR ENDED DECEMBER 31, 2023**



Table of Contents

Independent Auditors' Report	1
------------------------------------	---

Financial Statements

Statements of Net Assets Available for Benefits.....	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to the Financial Statements	6

Supplemental Schedules

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	15-20
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	21



10301 Placer Lane
Sacramento, CA 95827

www.leecpagroup.com

INDEPENDENT AUDITORS' REPORT

To the Plan Sponsor of Premier Coating 401(k) Profit Sharing Plan
Stockton, California

Opinion on the Financial Statements

We have audited the accompanying financial statements of Premier Coating 401(k) Profit Sharing Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, the related statement of changes in net assets available for benefits for the year then ended December 31, 2023, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Premier Coating 401(k) Profit Sharing Plan as of December 31, 2023 and 2022, and the changes in its net assets available for benefits for the year then ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion on the Financial Statements

We conducted our audit 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 Premier Coating 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 audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Premier Coating 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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Premier Coating 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 Premier Coating 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

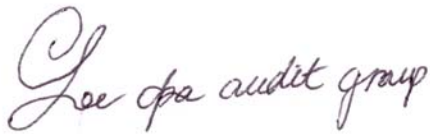
Other Matter—Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions as of December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the 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.

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

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

A handwritten signature in dark ink that reads "Lee CPA audit group". The signature is written in a cursive, flowing style.

Sacramento, California
February 27, 2025

PREMIER COATING 401(K) PROFIT SHARING PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2023 AND 2022

	<u>ASSETS</u>	
	<u>2023</u>	<u>2022</u>
Non-interest-bearing cash	\$ -	\$ 23,012
Investments, at fair value:		
Interest-bearing cash (note 3)	154,968	80,800
Corporate fixed income (note 3)	701,923	682,383
Preferred stock (note 3)	-	990
Common stock (note 3)	1,272,990	1,063,080
Registered investment companies (note 3)	1,109,133	697,790
Exchange-traded & closed-end funds (note 3)	<u>400,752</u>	<u>310,117</u>
Total investments	3,639,766	2,835,160
Receivables		
Employer contributions	251,383	306,716
Participant contributions	2,767	-
Notes receivable from participants	<u>23,226</u>	<u>27,658</u>
Total receivables	<u>277,376</u>	<u>334,374</u>
Total assets	3,917,142	3,192,546
	<u>LIABILITIES</u>	
Benefit claims payable	6,646	-
Operating payables	<u>6,067</u>	<u>175</u>
Total liabilities	<u>12,713</u>	<u>175</u>
Net assets available for benefits	\$ <u><u>3,904,429</u></u>	\$ <u><u>3,192,371</u></u>

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

PREMIER COATING 401(K) PROFIT SHARING PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED DECEMBER 31, 2023

Additions:

Investment income:

Net appreciation in fair value of investments	\$	257,852
Interest on participant loans		1,379
Interest		32,996
Dividends		<u>23,576</u>
Net investment gain		315,803

Contributions:

Employer		360,930
Participants		<u>183,981</u>
Total contributions		<u>544,911</u>
Total additions		860,714

Deductions:

Benefits paid to participants		102,456
Expenses		<u>46,200</u>
Total deductions		<u>148,656</u>
Net increase in net assets available for benefits		712,058

Net assets available for benefits:

Beginning of year		<u>3,192,371</u>
End of year	\$	<u><u>3,904,429</u></u>

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

PREMIER COATING 401(K) PROFIT SHARING PLAN

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 1: DESCRIPTION OF PLAN

The following description of the Premier Coating 401(k) Profit Sharing Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a participant directed defined contribution plan covering all eligible employees of Premier Coating, Inc dba Premier Finishing (the Company) with retirement benefits in accordance with section 401(k) of the Internal Revenue Code (the IRC). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan was established on October 1, 1999.

Eligibility

To be eligible to participate in the Plan, employees must have reached 21 years of age and have completed one year of service with the Company. Nonresident aliens are excluded from participating in the Plan. Eligible employees may enter the plan on the first day of the first month and of the seventh month of the Plan year immediately following or coincident with the date the eligibility requirements are met.

Contributions

Participant Contributions: Participants elect to have amounts withheld from their paychecks and contributed to the Plan by the Company. Participants may contribute up to the maximum of their Plan compensation in pre-tax deferrals as defined in the Plan and by the Internal Revenue Service. Participants may also contribute rollover amounts representing distributions from other qualified defined benefit or contribution plans. Participants who have attained age 50 before the end of the Plan year are eligible to make catch up contributions.

Employer Contributions:

- *Nonelective Contributions:* The Company makes discretionary nonelective contributions in an amount as determined by the Company. To receive an allocation of Company nonelective contributions, participants must complete 1,000 hours of service during the Plan year and be employed by the Company on the last day of the Plan year.
- *Safe Harbor Matching Contributions:* The Company also makes safe harbor matching contributions in an amount equal to 100% of the first 4% of the participant's eligible compensation.
- *Additional Matching Contributions:* The Company may also make additional discretionary matching contributions in an amount as determined by the Company applicable up to 6% of the participant's eligible compensation.

All of the foregoing contributions are subject to limits as set by federal law.

PREMIER COATING 401(K) PROFIT SHARING PLAN

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

Investment Options

Participants may direct the investment of all contributions into various investment options offered by the Plan and Morgan Stanley Smith Barney LLC (Morgan Stanley).

Participant Accounts

Each participant's account is credited with the participant's own contributions, an allocation of the Company's contributions, and an allocation of net earnings from investments and changes in investment values. Allocations are based on each participant's contributions, earnings, or account balances, as defined by the Plan agreement. The benefit to which a participant is entitled is limited to the benefit that can be provided from the participant's account. Participants select the investments into which their contributions are invested. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan.

Payment of Benefits

Upon termination of service due to death, disability, or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or may elect to take installment payments if the participant is subject to lifetime required minimum distributions. Terminated participants whose balances are less than \$1,000 will be automatically distributed. For such balances exceeding \$1,000, subject to certain requirements, participants may leave their account balance in the Plan. For termination of service for other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution. Participants may request withdrawal from their contribution accounts for financial hardship or after attaining the age of 59½. The distribution of the participant's account must commence no later than April 1 following the calendar year in which the participant attains age 73.

Vesting

Participants are always fully vested in their own contributions, Company safe harbor matching contributions, and all earnings thereon. Participants vest in Company nonelective contributions and additional matching contributions at the rate of 20% for each year of service until fully vested, beginning on the second credited year of service after the date of hire. Participants are fully vested in Company contributions after six years of credited service.

Forfeitures

Forfeitures of nonvested employer contributions, if any, shall be used to reduce employer contributions and can be applied to reduce administrative expenses charged to the Plan, for the plan year in which they occurred or thereafter.

PREMIER COATING 401(K) PROFIT SHARING PLAN

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 1: DESCRIPTION OF PLAN (CONTINUED)

Participant Loans

Loans to participants consist of promissory notes received from participants in exchange for the distribution of cash from the Plan. A participant is allowed to borrow a minimum of \$1,000, up to one half of the vested balance of their Plan account, up to a maximum of \$50,000. Participants may only have one outstanding loan at any time. Loans must be repaid over no more than a five-year period with the exception of a loan for the participants' principal residence that may have a repayment period beyond five years. Principal and interest are paid not less frequently than quarterly or ratably through payroll deductions. Loans to participants are stated at the principal amount outstanding, which approximates fair value.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements are prepared using the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions which affect the reported amounts of net assets available for benefits at the date of the financial statements and the reported amounts of changes in net assets available for benefits during the reporting period. Actual results could differ from those estimates.

Notes Receivable from Participants

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

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its investment advisors, custodians, and insurance company. See Note 3 for a discussion of fair value measurements. Purchases and sales of securities are recorded on a trade-date basis.

PREMIER COATING 401(K) PROFIT SHARING PLAN

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

NOTE 3: FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC Topic 820 are described as follows:

- | | |
|----------|--|
| Level 1) | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets. |
| Level 2) | Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. |
| Level 3) | Inputs to the valuation methodology are unobservable and significant to the fair value measurement. |

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

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

Interest-bearing cash: Valued at the daily closing value as reported by the fund.

PREMIER COATING 401(K) PROFIT SHARING PLAN

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 3: FAIR VALUE MEASUREMENTS (CONTINUED)

Corporate fixed income: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote, if available.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Preferred stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

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

Exchange traded and closed-end funds: Valued using a market approach based on the quoted market prices, where available, or broker/dealer quotes of identical or comparable instruments.

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

Net appreciation in fair value of investments includes net unrealized and net realized gains and losses on investments during the year and is presented net of investment expenses. Investment income is allocated to individual participant accounts based upon the participant's share of the investment fund.

PREMIER COATING 401(K) PROFIT SHARING PLAN

NOTES TO THE FINANCIAL STATEMENTS DECEMBER 31, 2023 AND 2022

NOTE 3: **FAIR VALUE MEASUREMENTS (CONTINUED)**

As of December 31, 2023, assets in the plan, as defined by ASC Topic 820, were as follows:

<u>Assets at fair value as of December 31, 2023</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest-bearing cash	154,968	-	-	154,968
Corporate fixed income	-	701,923	-	701,923
Common stock	1,272,990	-	-	1,272,990
Registered investment companies	1,109,133	-	-	1,109,133
Exchange-traded & closed-end funds	400,752	-	-	400,752
Total investments, at fair value	\$ 2,937,843	\$ 701,923	\$ -	\$ 3,639,766

As of December 31, 2022, assets in the plan, as defined by ASC Topic 820, were as follows:

<u>Assets at fair value as of December 31, 2022</u>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest-bearing cash	\$ 80,800	\$ -	\$ -	\$ 80,800
Corporate fixed income	-	682,383	-	682,383
Preferred stock	990	-	-	990
Common stock	1,063,080	-	-	1,063,080
Registered investment companies	697,790	-	-	697,790
Exchange-traded & closed-end funds	310,117	-	-	310,117
Total investments, at fair value	\$ 2,152,777	\$ 682,383	\$ -	\$ 2,835,160

NOTE 4: **PLAN TERMINATION**

Although the Company expects to continue the Plan indefinitely, it has the right under the Plan to suspend its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, all accounts become fully vested and non-forfeitable. Plan assets would first be used to pay any expenses properly charged to the Plan. The remaining Plan assets would then be distributed to participants.

PREMIER COATING 401(K) PROFIT SHARING PLAN

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 5: TAX STATUS

The Company has adopted the Associated Pension Consultants Non-Standardized Pre-Approved Profit Sharing/Money Purchase/CODA plan. The Internal Revenue Service ("IRS") has informed Associated Pension Consultants, in a letter dated June 30, 2020, that its non-standardized pre-approved profit sharing plan is designed in accordance with applicable sections of the IRC, and any Plan sponsor adopting this form of the non-standardized pre-approved profit sharing plan will be considered to have a plan qualified under applicable sections of the IRC. Therefore, the Plan and related trust are tax-exempt, and once qualified, the Plan is required to operate in conformity with the IRC to maintain its qualification. The Plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes the Plan is qualified as a tax-exempt trust.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognizes tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the applicable authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examination for years prior to 2020.

NOTE 6: RISKS AND UNCERTAINTIES

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

NOTE 7: PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Morgan Stanley. Morgan Stanley is the custodian as defined by the Plan, and therefore, these investments and investment transactions qualify as party-in-interest transactions. Any purchase and sales of investments in the custodian are open market transactions at fair market value. Fees incurred by the Plan for investment management services are included in net appreciation in the fair value of investments. These fees are paid to the investment fund manager and may include certain revenue-sharing fees that are paid to Morgan Stanley, other investment custodians, and investment advisors.

PREMIER COATING 401(K) PROFIT SHARING PLAN

NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2023 AND 2022

NOTE 7: PARTY-IN-INTEREST TRANSACTIONS (CONTINUED)

Additionally, the Plan sponsor, Premier Coating, Inc dba Premier Finishing, is a party-in-interest to the Plan, however, there were no transactions with the Plan sponsor other than the funding of contributions to the Plan and payment of certain administrative expenses of the Plan. The Plan also allows for the issuance of notes receivable to participants in accordance with the related regulations. Such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

NOTE 8: NON-EXEMPT TRANSACTIONS

During the Plan years ended December 31, 2023, 2022, and 2021, the Company failed to remit timely to the Plan's custodian certain employee contributions totaling \$61,551, \$82,918 and \$28,847, respectively, during the period prescribed by the Department of Labor regulations. Delays in remitting contributions to the custodian were due to administrative errors, and subsequent to year end the Company will make contributions to the affected participant's accounts to compensate those participants for potential lost earnings due to the delay.

NOTE 9: SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of net assets available for benefits date but before the financial statements are available to be issued. The Plan recognizes in the financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the statement of net assets available for benefits, including the estimates inherent in the process of preparing the financial statements. The Plan's financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the statement of net assets available for benefits but arose after the statement of net assets available for benefits date and before the financial statements are available to be issued.

The plan has evaluated subsequent events through February 27, 2025, the date the financial statements were available to be issued.

The Securing a Strong Retirement Act (SECURE 2.0 Act) was signed into law on December 29, 2022, and includes mandatory and optional provisions with varying effective dates in 2024 and later.

Supplemental Schedules

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	<u>Interest-bearing cash</u>			
*	Morgan Stanley Private Bank NA Bank Deposits	Interest-bearing cash	**	74,980
	Discover Bk Green Greenwood De CD	Interest-bearing cash	**	49,895
	UBS Bk USA Salt L Salt Lake City UT CD	Interest-bearing cash	**	30,093
	Total Interest-bearing cash			154,968
	<u>Corporate Fixed Income</u>			
	Agilent Technologies Inc	Corporate Fixed Income	**	48,268
	American Express Co	Corporate Fixed Income	**	52,664
	American Tower Corp	Corporate Fixed Income	**	24,674
	Bank Of America Corp	Corporate Fixed Income	**	50,188
	Becton Dickinson And Co	Corporate Fixed Income	**	48,614
	Broadcom Inc	Corporate Fixed Income	**	24,733
	Fiserv Inc	Corporate Fixed Income	**	49,303
	Hubbell Inc	Corporate Fixed Income	**	47,910
	Interpublic Group Of Cos Inc/The	Corporate Fixed Income	**	25,105
	Keycorp	Corporate Fixed Income	**	23,771
	L3Harris Technologies Inc	Corporate Fixed Income	**	49,565
	Marvell Technology Inc	Corporate Fixed Income	**	49,932
	Motorola Solutions Inc	Corporate Fixed Income	**	50,180
	Oracle Corp	Corporate Fixed Income	**	54,219
	Take-Two Interactive Software Inc	Corporate Fixed Income	**	25,060
	Us Bancorp	Corporate Fixed Income	**	53,015
	Zimmer Biomet Holdings Inc	Corporate Fixed Income	**	24,722
	Total Corporate Fixed Income			701,923
	<u>Common Stocks</u>			
	Accenture PLC Ireland CL A (ACN)	Common Stock	**	2,456
	Acushnet Holdings Corp (Golf)	Common Stock	**	2,416
	Adient PLC Com (ADNT)	Common Stock	**	2,327
	Adobe Inc (ADBE)	Common Stock	**	2,386
	Advance Auto Parts (AAP)	Common Stock	**	1,801
	Agree Realty Corp (ADC)	Common Stock	**	2,237
	Aia Group Ltd Spon Adr (AAGIY)	Common Stock	**	2,231
	Airbus Se Unsponsored Adr (EADSY)	Common Stock	**	3,513
	Allete Inc New (ALE)	Common Stock	**	1,150
	Allstate Corp (ALL)	Common Stock	**	4,040
	Ally Financial Inc (ALLY)	Common Stock	**	4,994
	Alphabet Inc CL C (GOOG)	Common Stock	**	25,367
	Altice Usa Inc CL A (ATUS)	Common Stock	**	1,164
	Ametek Inc New (AME)	Common Stock	**	5,441
	Anglo Amern PLC Sponsored ADR (NGLOY)	Common Stock	**	2,022
	Anheuser Busch Inbev SA Spon (BUD)	Common Stock	**	3,166
	Apple Hospitality Reit Inc (APLE)	Common Stock	**	2,143
	Arch Capital Group Ltd (ACGL)	Common Stock	**	4,605
	Arcos Dorados Hldgs Inc CL-A (ARCO)	Common Stock	**	2,310
	Ashland Inc Com (ASH)	Common Stock	**	1,325
	Assurant Inc (AIZ)	Common Stock	**	2,725
	Astrazeneca PLC ADR (AZN)	Common Stock	**	2,559
	Atkore Inc (ATKR)	Common Stock	**	4,316
	Autodesk Inc Delaware (ADSK)	Common Stock	**	3,165
	Avery Dennison Corporation (AVY)	Common Stock	**	5,256
	Avient Corporation (AVNT)	Common Stock	**	1,981
	AXA ADS (AXAHY)	Common Stock	**	3,127

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Darden Restaurants (DRI)	Common Stock	**	5,422
	Decker Outdoor Corporation (DECK)	Common Stock	**	6,430
	Diageo PLC Sponsor ADR new (DEO)	Common Stock	**	8,021
	Diamondback Energy Inc (FANG)	Common Stock	**	2,171
	Diodes Inc (DIOD)	Common Stock	**	7,273
	Dish Network Corp Class A (DISH)	Common Stock	**	1,027
	Dollar Gen Corp New Com (DG)	Common Stock	**	1,731
	Dollar Tree Inc (DLTR)	Common Stock	**	3,389
	Dominion Energy Inc (D)	Common Stock	**	8,178
	Dun & Bradstreet Hldgs Inc (DNB)	Common Stock	**	4,891
	East West Bancorp (EWBC)	Common Stock	**	3,670
	Emcor Group Inc (EME)	Common Stock	**	6,678
	Enlink Midstream Llc (ENLC)	Common Stock	**	1,763
	Entegris Inc (ENTG)	Common Stock	**	6,111
	Eqt Corporation Com New (EQT)	Common Stock	**	1,662
	Essent Group Ltd Com (ESNT)	Common Stock	**	2,321
	Evergy Inc (EVRG)	Common Stock	**	5,533
	Exelon Corp (EXC)	Common Stock	**	3,805
	Fabrinet (FN)	Common Stock	**	4,722
	Factset Research Systems Inc (FDS)	Common Stock	**	5,725
	Fastenal Co (FAST)	Common Stock	**	7,449
	Fedex Corp (FDX)	Common Stock	**	3,152
	Fidelity National Financial In (FNF)	Common Stock	**	5,714
	Fidelity Natl Information Se (FIS)	Common Stock	**	2,223
	First Citiz Bancshares A (FCNCA)	Common Stock	**	5,676
	First Fincl Bncp (FFBC)	Common Stock	**	1,995
	First Intst Bancsystem Inc (FIBK)	Common Stock	**	1,797
	Fiserv Inc (FI)	Common Stock	**	16,738
	Fleetcor Technologies (FLT)	Common Stock	**	4,812
	Flextronics Intl Ltd (FLEX)	Common Stock	**	6,549
	Flowers Foods Inc (FLO)	Common Stock	**	1,193
	Fnb Corporation (FNB)	Common Stock	**	3,498
	Fox Corp Cl A (FOXA)	Common Stock	**	2,641
	Fuller H B & Company (FUL)	Common Stock	**	2,905
	Gaming & Leisure PPTYS Inc Com (GLPI)	Common Stock	**	2,714
	Gartner Inc (IT)	Common Stock	**	12,180
	Glencore PLC ADR (GLNCY)	Common Stock	**	2,576
	Global Payment Inc (GPN)	Common Stock	**	16,383
	Globus Medical Inc A (GMED)	Common Stock	**	1,300
	Godaddy Inc. (GDDY)	Common Stock	**	8,281
	Graphic Packaging Holding Co (GPK)	Common Stock	**	4,265
	Griffon Corporation (GFF)	Common Stock	**	797
	Group I Automotive Inc (GPI)	Common Stock	**	2,592
	H&E Equipment Svcs Inc (HEES)	Common Stock	**	2,325
	Hancock Whitney Corporation (HWC)	Common Stock	**	4,025
	Hanover Insurance Group Inc (THG)	Common Stock	**	2,371
	Hewlett Packard Enterprise (HPE)	Common Stock	**	2,853
	Hf Sinclair Corporation (DINO)	Common Stock	**	2,493
	Hikma Pharmaceuticals PLC Spon (HKMPY)	Common Stock	**	1,232
	Hitachi 10 Com New Adr (HTHIY)	Common Stock	**	5,338
	Holcim Ltd Adr (HCMLY)	Common Stock	**	3,734
	Hologic Inc (HOLX)	Common Stock	**	4,359
	Hope Bancorp, Inc. (HOPE)	Common Stock	**	1,933
	Huntington Ingalls Industries (HII)	Common Stock	**	6,491
	Huntsman Corp (HUN)	Common Stock	**	1,709

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Hypera SA ADR (HYPMY)	Common Stock	**	2,068
	IAC Inc New (IAC)	Common Stock	**	4,138
	Ill Tool Works Inc (ITW)	Common Stock	**	9,430
	Independence Rlty Tr Inc Com (IRT)	Common Stock	**	1,698
	Industria De Diseno Textil Ind (IDEXY)	Common Stock	**	5,096
	Infineon Technologies Ag (IFNNY)	Common Stock	**	1,545
	Inpex Corporation Unspn ADR (IPXHY)	Common Stock	**	1,486
	Integer Holdings Corp (ITGR)	Common Stock	**	2,564
	Integra Lifesciences Crp New (IART)	Common Stock	**	1,317
	International Seaways Inc (INSW)	Common Stock	**	1,782
	Intesa Sanpaolo S.P.A. ADR (ISNPY)	Common Stock	**	3,294
	Itau Unibanco Multiple ADR (ITUB)	Common Stock	**	1,056
	Itt Inc (ITT)	Common Stock	**	3,895
	J&J Snack Foods (JJSF)	Common Stock	**	2,674
	Japan Airls Ltd ADR (JAPSY)	Common Stock	**	1,624
	Jardine Cycle & Carriage ADR (JCYGY)	Common Stock	**	2,978
	Jazz Pharmaceuticals PLC (JAZZ)	Common Stock	**	2,475
	Jbg Smith PPTYS (JBGS)	Common Stock	**	3,045
	Julius Baer Group Ltd Un ADR (JBAXY)	Common Stock	**	1,311
	Kb Home (KBH)	Common Stock	**	2,375
	Kbc Group Nv Unspn ADR (KBCSY)	Common Stock	**	2,601
	Kbr Inc (KBR)	Common Stock	**	2,525
	Keysight Technologies Inc (KEYS)	Common Stock	**	12,250
	Kinder Morgan Incorp (KMI)	Common Stock	**	5,715
	Kirby Cp (KEX)	Common Stock	**	1,570
	Kite Rlty Group Tr (KRG)	Common Stock	**	2,063
	Knife Riv Hldg Co (KNF)	Common Stock	**	1,365
	Koninklijke Phil El Sp ADR New (PHG)	Common Stock	**	4,619
	Laboratory Cp Amer Hldgs New (LH)	Common Stock	**	3,637
	Leonardo Drs Inc (DRS)	Common Stock	**	1,900
	Liberty Broadband Corp S-C (LBRDK)	Common Stock	**	6,690
	Liberty Energy Inc Com Cl A (LBRT)	Common Stock	**	2,050
	Liberty Global Ltd Cl A (LBTYA)	Common Stock	**	6,895
	Liberty Media Cor Ser C Lbrt S (LSXMK)	Common Stock	**	6,073
	Lkq Corporation (LKQ)	Common Stock	**	5,018
	Louisiana Pacific Corp (LPX)	Common Stock	**	5,572
	Lowes Companies Inc (LOW)	Common Stock	**	8,902
	Lxp Industrial Trust (LXP)	Common Stock	**	2,093
	M/I Homes Inc Com (MHO)	Common Stock	**	1,758
	Magnolia Oil & Gas Corp Cl A (MGY)	Common Stock	**	2,363
	Markel Group Inc (MKL)	Common Stock	**	26,978
	Martin Marietta Materials (MLM)	Common Stock	**	11,120
	Marubeni Corp ADR (MARUY)	Common Stock	**	2,845
	Masco Corp (MAS)	Common Stock	**	10,516
	Astec Inc (MTZ)	Common Stock	**	2,949
	Mastercard Inc Cl A (MA)	Common Stock	**	9,383
	Matador Res Co (MTDR)	Common Stock	**	2,472
	Melco Resort Entmt Ltd (MLCO)	Common Stock	**	2,901
	Meritage Home Corporation (MTH)	Common Stock	**	2,862
	Metso Oyj ADR (OUKPY)	Common Stock	**	1,823
	Mettler Toledo Intl (MTD)	Common Stock	**	6,065
	Mitsubishi UFJ FINCL GRP Ads (MUFG)	Common Stock	**	3,263
	Monolithic Pwr Systems Inc (MPWR)	Common Stock	**	7,569
	Murata Manufacturing Co Ltd (MRAAY)	Common Stock	**	3,821

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Murphy Oil Corp (MUR)	Common Stock	**	2,194
	National Health Investors Inc (NHI)	Common Stock	**	2,051
	Natl Fuel Gas Co (NFG)	Common Stock	**	2,419
	Ncr Voyix Corporation (VYX)	Common Stock	**	504
	Nestle Spon Adr Rep Reg Shr (NSRGY)	Common Stock	**	3,128
	Netscout Systems Inc (NTCT)	Common Stock	**	1,403
	New Oriental Ed & Tech Grp Inc (EDU)	Common Stock	**	1,173
	News Corporation Cl A (NWSA)	Common Stock	**	5,156
	Nexans As Adr (NEXNY)	Common Stock	**	2,386
	Nisource Inc (NI)	Common Stock	**	6,638
	Noble Corp New A (NE)	Common Stock	**	4,110
	Nvent Electric Plc (NVT)	Common Stock	**	5,968
	Nxp Semiconductors Nv (NXPI)	Common Stock	**	8,747
	O'Reilly Automotive Inc New (ORLY)	Common Stock	**	10,451
	Oge Energy Corporation (OGE)	Common Stock	**	7,720
	Old Republic Intl Cp (ORI)	Common Stock	**	3,293
	Olin Corporation (OLN)	Common Stock	**	3,183
	Olympus Corp Adr (OLYMY)	Common Stock	**	1,317
	Oracle Corp (ORCL)	Common Stock	**	6,958
	Organon & Co (OGN)	Common Stock	**	1,240
	Oxford Industries Inc (OXM)	Common Stock	**	1,109
	Panasonic Holding Corp (PCRFY)	Common Stock	**	1,565
	Patterson -Uti Energy Inc (PTEN)	Common Stock	**	1,436
	Patterson Companies Inc (PDCO)	Common Stock	**	1,543
	Paycom Software Inc (PAYC)	Common Stock	**	4,986
	Pbf Energy Inc (PBF)	Common Stock	**	2,368
	Pepsico Inc Nc (PEP)	Common Stock	**	7,983
	Perficient Inc (PRFT)	Common Stock	**	4,542
	Performance Food Group Co (PFGC)	Common Stock	**	1,966
	Perrigo Co Ltd (PRGO)	Common Stock	**	5,084
	Pool Corp (POOL)	Common Stock	**	5,582
	Post Holdings Inc (POST)	Common Stock	**	5,460
	Power Integrations Inc	Common Stock	**	2,134
	Prestige Consmr Healthcare Inc (PBH)	Common Stock	**	1,898
	Qualys Inc Com (QLYS)	Common Stock	**	8,636
	Raymond James Fincl Inc (RJF)	Common Stock	**	4,795
	Regal Rexnord Corporation (RRX)	Common Stock	**	2,333
	Resmed Inc (RMD)	Common Stock	**	4,756
	Ross Stores Inc (ROST)	Common Stock	**	9,496
	Ryerson Holding Corp (RYI)	Common Stock	**	1,258
	S&P Global Inc Com (SPGI)	Common Stock	**	13,656
	Saia Inc (SAIA)	Common Stock	**	8,338
	Sandy Spring Bancorp (SASR)	Common Stock	**	1,039
	Sanofi Adr (SNY)	Common Stock	**	3,780
	Sap Ag (SAP)	Common Stock	**	3,246
	Schneider Elec Sa Unsp Adr (SBGSY)	Common Stock	**	3,454
	Selective Insurance Group (SIGI)	Common Stock	**	1,752
	Sensata Technologies Hldg Plc (ST)	Common Stock	**	1,841
	Shell Plc Adr (SHEL)	Common Stock	**	3,422
	Sherwin Williams Company Ohio (SHW)	Common Stock	**	4,367
	Shinhan Financial Group Co Ltd (SHG)	Common Stock	**	1,077
	Southwest Gas Holdings Inc (SWX)	Common Stock	**	1,837
	Spirit Realty Capital Inc (SRC)	Common Stock	**	1,997
	Sps Commerce Inc (SPSC)	Common Stock	**	6,902
	Standard Chartered Plc Adr (SCBFY)	Common Stock	**	2,346

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Starbucks Corp Washington (SBUX)	Common Stock	**	8,065
	Steris Plc (STE)	Common Stock	**	10,993
	Steven Madden Ltd (SHOO)	Common Stock	**	2,040
	Stewart Information Services (STC)	Common Stock	**	1,939
	Stifel Financial Corporation (SF)	Common Stock	**	4,080
	Tryker Corp (SYK)	Common Stock	**	9,283
	Summit Matls Inc Cl A (SUM)	Common Stock	**	2,124
	Sun Communities Inc (SUI)	Common Stock	**	4,472
	Synovus Financial Corp (SNV)	Common Stock	**	3,180
	Take Two Interactive Software (TTWO)	Common Stock	**	5,480
	Td Synnex Corporation (SNX)	Common Stock	**	1,757
	Teledyne Tech Inc (TDY)	Common Stock	**	5,356
	Teleflex Inc (TFX)	Common Stock	**	5,984
	Terex Cp New Del (TEX)	Common Stock	**	2,354
	Texas Roadhouse Inc Cl A (TXRH)	Common Stock	**	1,994
	The Cooper Companies Inc (COO)	Common Stock	**	5,676
	The Mosaic Company (MOS)	Common Stock	**	1,929
	Thermo Fisher Scientific (TMO)	Common Stock	**	10,616
	Timken Co (TKR)	Common Stock	**	2,302
	TJX Cos Inc New (TJX)	Common Stock	**	27,111
	Totalenergies Se Sponsored Ads (TTE)	Common Stock	**	3,773
	Transunion (TRU)	Common Stock	**	3,367
	Travelsky Tech Ltd Spons Adr (TSYHY)	Common Stock	**	2,334
	Treasury Wine Estates Ltd Adr (TSRYY)	Common Stock	**	1,504
	Tricon Cap Group Inc Npv (TCN)	Common Stock	**	1,866
	Trimble Inc (TRMB)	Common Stock	**	3,625
	Ttm Tech Inc (TTMI)	Common Stock	**	2,418
	Tyson Foods Inc Cl A (TSN)	Common Stock	**	3,597
	Ubs Group Ag Shs (UBS)	Common Stock	**	4,233
	Ulta Beauty Inc (ULTA)	Common Stock	**	5,880
	Unifirst Cp (UNF)	Common Stock	**	2,195
	Unilever Plc (New) Ads (UL)	Common Stock	**	3,070
	Us Foods Holding Corp (USFD)	Common Stock	**	2,280
	Valley Natl Bancorp (VLY)	Common Stock	**	3,714
	Valvoline Inc Com (VVV)	Common Stock	**	4,510
	Verisk Analytics Inc Com (VRSK)	Common Stock	**	4,300
	Viavi Solutions Inc Com (VIAV)	Common Stock	**	1,349
	Visa Inc Cl A (V)	Common Stock	**	6,248
	Vishay Intertechnology Inc (VSH)	Common Stock	**	2,053
	Vistra Corp (VST)	Common Stock	**	4,699
	Vodafone Group Plc (VOD)	Common Stock	**	904
	Vontier Corporation (VNT)	Common Stock	**	4,526
	Wafid Inc (WAFD)	Common Stock	**	1,779
	Warner Bros Discovery Inc Ser (WBD)	Common Stock	**	2,219
	Watts Wtr Tech Inc A (WTS)	Common Stock	**	5,981
	Webster Fincl Corp (WBS)	Common Stock	**	4,068
	Werner Enterprises Inc (WERN)	Common Stock	**	2,450
	Wesco Intl Inc (WCC)	Common Stock	**	2,364
	West Pharmaceutical Svcs Inc (WST)	Common Stock	**	4,930
	White Mountain Grp Bermuda (WTM)	Common Stock	**	16,555
	Williams Co Inc (WMB)	Common Stock	**	4,562
	Willis Towers Watson Plc Ltd (WTW)	Common Stock	**	5,843
	Willscot Mobile Mini Holdings (WSC)	Common Stock	**	4,272

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Woodside Energy Group Ltd Adr (WDS)	Common Stock	**	2,552
	Zurn Elkay Water Solns Corp (ZWS)	Common Stock	**	2,376
	Total Common Stocks			1,272,990
	<u>Exchange-Traded & Closed-End Funds</u>			
	Invesco Van Kampen Bond Fund (VBF)	Exchange-Traded & Closed-End Fund	**	203,968
	Ishares Core S&P 500 Etf (IVV)	Exchange-Traded & Closed-End Fund	**	196,784
	Total Exchange-Traded & Closed-End Funds			400,752
	<u>Registered Investment Companies</u>			
	Blackrock W Liq Env Awr Inst (PNIXX)	Registered Investment Company	**	1,018,449
	Fidelity Adv Intl Sm Cap I (FIXIX)	Registered Investment Company	**	90,684
	Total Registered Investment Companies			1,109,133
*	<u>Participant Loans</u>	Interest rates at (5.25% ~ 10.50%)	\$0	23,226
	Total Investments		\$	3,662,992
*	Denotes party-in-interest			
**	Not applicable as all investments are participant-directed			-

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4a – SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
DECEMBER 31, 2023

Participant Contributions Transferred Late to Plan	Total That Constitute Nonexempt Prohibited Transactions			
Check Here If Late Participant Loan Repayments Are Included ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
\$ 61,551	\$ 61,551	-	-	-
82,918	82,918	-	-	-
28,847	28,847	-	-	-
-	-	-	-	-

Schedule H, Line 4

Schedule of Delinquent Participant Contributions

For the Plan Year Beginning 01/01/2023 and Ending 12/31/2023

Name of Plan: PREMIER COATING 401(k) PROFIT SHARING PLAN

Employer Identification Number: 91-1869047 Three-digit plan number: 001

[illegible]

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	<u>Interest-bearing cash</u>			
*	Morgan Stanley Private Bank NA Bank Deposits	Interest-bearing cash	**	74,980
	Discover Bk Green Greenwood De CD	Interest-bearing cash	**	49,895
	UBS Bk USA Salt L Salt Lake City UT CD	Interest-bearing cash	**	30,093
	Total Interest-bearing cash			154,968
	<u>Corporate Fixed Income</u>			
	Agilent Technologies Inc	Corporate Fixed Income	**	48,268
	American Express Co	Corporate Fixed Income	**	52,664
	American Tower Corp	Corporate Fixed Income	**	24,674
	Bank Of America Corp	Corporate Fixed Income	**	50,188
	Becton Dickinson And Co	Corporate Fixed Income	**	48,614
	Broadcom Inc	Corporate Fixed Income	**	24,733
	Fiserv Inc	Corporate Fixed Income	**	49,303
	Hubbell Inc	Corporate Fixed Income	**	47,910
	Interpublic Group Of Cos Inc/The	Corporate Fixed Income	**	25,105
	Keycorp	Corporate Fixed Income	**	23,771
	L3Harris Technologies Inc	Corporate Fixed Income	**	49,565
	Marvell Technology Inc	Corporate Fixed Income	**	49,932
	Motorola Solutions Inc	Corporate Fixed Income	**	50,180
	Oracle Corp	Corporate Fixed Income	**	54,219
	Take-Two Interactive Software Inc	Corporate Fixed Income	**	25,060
	Us Bancorp	Corporate Fixed Income	**	53,015
	Zimmer Biomet Holdings Inc	Corporate Fixed Income	**	24,722
	Total Corporate Fixed Income			701,923
	<u>Common Stocks</u>			
	Accenture PLC Ireland CL A (ACN)	Common Stock	**	2,456
	Acushnet Holdings Corp (Golf)	Common Stock	**	2,416
	Adient PLC Com (ADNT)	Common Stock	**	2,327
	Adobe Inc (ADBE)	Common Stock	**	2,386
	Advance Auto Parts (AAP)	Common Stock	**	1,801
	Agree Realty Corp (ADC)	Common Stock	**	2,237
	Aia Group Ltd Spon Adr (AAGIY)	Common Stock	**	2,231
	Airbus Se Unsponsored Adr (EADSY)	Common Stock	**	3,513
	Allete Inc New (ALE)	Common Stock	**	1,150
	Allstate Corp (ALL)	Common Stock	**	4,040
	Ally Financial Inc (ALLY)	Common Stock	**	4,994
	Alphabet Inc CL C (GOOG)	Common Stock	**	25,367
	Altice Usa Inc CL A (ATUS)	Common Stock	**	1,164
	Ametek Inc New (AME)	Common Stock	**	5,441
	Anglo Amern PLC Sponsored ADR (NGLOY)	Common Stock	**	2,022
	Anheuser Busch Inbev SA Spon (BUD)	Common Stock	**	3,166
	Apple Hospitality Reit Inc (APLE)	Common Stock	**	2,143
	Arch Capital Group Ltd (ACGL)	Common Stock	**	4,605
	Arcos Dorados Hldgs Inc CL-A (ARCO)	Common Stock	**	2,310
	Ashland Inc Com (ASH)	Common Stock	**	1,325
	Assurant Inc (AIZ)	Common Stock	**	2,725
	Astrazeneca PLC ADR (AZN)	Common Stock	**	2,559
	Atkore Inc (ATKR)	Common Stock	**	4,316
	Autodesk Inc Delaware (ADSK)	Common Stock	**	3,165
	Avery Dennison Corporation (AVY)	Common Stock	**	5,256
	Avient Corporation (AVNT)	Common Stock	**	1,981
	AXA ADS (AXAHY)	Common Stock	**	3,127

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Darden Restaurants (DRI)	Common Stock	**	5,422
	Decker Outdoor Corporation (DECK)	Common Stock	**	6,430
	Diageo PLC Sponsor ADR new (DEO)	Common Stock	**	8,021
	Diamondback Energy Inc (FANG)	Common Stock	**	2,171
	Diodes Inc (DIOD)	Common Stock	**	7,273
	Dish Network Corp Class A (DISH)	Common Stock	**	1,027
	Dollar Gen Corp New Com (DG)	Common Stock	**	1,731
	Dollar Tree Inc (DLTR)	Common Stock	**	3,389
	Dominion Energy Inc (D)	Common Stock	**	8,178
	Dun & Bradstreet Hldgs Inc (DNB)	Common Stock	**	4,891
	East West Bancorp (EWBC)	Common Stock	**	3,670
	Emcor Group Inc (EME)	Common Stock	**	6,678
	Enlink Midstream Llc (ENLC)	Common Stock	**	1,763
	Entegris Inc (ENTG)	Common Stock	**	6,111
	Eqt Corporation Com New (EQT)	Common Stock	**	1,662
	Essent Group Ltd Com (ESNT)	Common Stock	**	2,321
	Evergy Inc (EVRG)	Common Stock	**	5,533
	Exelon Corp (EXC)	Common Stock	**	3,805
	Fabrinet (FN)	Common Stock	**	4,722
	Factset Research Systems Inc (FDS)	Common Stock	**	5,725
	Fastenal Co (FAST)	Common Stock	**	7,449
	Fedex Corp (FDX)	Common Stock	**	3,152
	Fidelity National Financial In (FNF)	Common Stock	**	5,714
	Fidelity Natl Information Se (FIS)	Common Stock	**	2,223
	First Citiz Bancshares A (FCNCA)	Common Stock	**	5,676
	First Fincl Bncp (FFBC)	Common Stock	**	1,995
	First Intst Bancsystem Inc (FIBK)	Common Stock	**	1,797
	Fiserv Inc (FI)	Common Stock	**	16,738
	Fleetcor Technologies (FLT)	Common Stock	**	4,812
	Flextronics Intl Ltd (FLEX)	Common Stock	**	6,549
	Flowers Foods Inc (FLO)	Common Stock	**	1,193
	Fnb Corporation (FNB)	Common Stock	**	3,498
	Fox Corp Cl A (FOXA)	Common Stock	**	2,641
	Fuller H B & Company (FUL)	Common Stock	**	2,905
	Gaming & Leisure PPTYS Inc Com (GLPI)	Common Stock	**	2,714
	Gartner Inc (IT)	Common Stock	**	12,180
	Glencore PLC ADR (GLNCY)	Common Stock	**	2,576
	Global Payment Inc (GPN)	Common Stock	**	16,383
	Globus Medical Inc A (GMED)	Common Stock	**	1,300
	Godaddy Inc. (GDDY)	Common Stock	**	8,281
	Graphic Packaging Holding Co (GPK)	Common Stock	**	4,265
	Griffon Corporation (GFF)	Common Stock	**	797
	Group I Automotive Inc (GPI)	Common Stock	**	2,592
	H&E Equipment Svcs Inc (HEES)	Common Stock	**	2,325
	Hancock Whitney Corporation (HWC)	Common Stock	**	4,025
	Hanover Insurance Group Inc (THG)	Common Stock	**	2,371
	Hewlett Packard Enterprise (HPE)	Common Stock	**	2,853
	Hf Sinclair Corporation (DINO)	Common Stock	**	2,493
	Hikma Pharmaceuticals PLC Spon (HKMPY)	Common Stock	**	1,232
	Hitachi 10 Com New Adr (HTHIY)	Common Stock	**	5,338
	Holcim Ltd Adr (HCMLY)	Common Stock	**	3,734
	Hologic Inc (HOLX)	Common Stock	**	4,359
	Hope Bancorp, Inc. (HOPE)	Common Stock	**	1,933
	Huntington Ingalls Industries (HII)	Common Stock	**	6,491
	Huntsman Corp (HUN)	Common Stock	**	1,709

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Hypera SA ADR (HYPMY)	Common Stock	**	2,068
	IAC Inc New (IAC)	Common Stock	**	4,138
	Ill Tool Works Inc (ITW)	Common Stock	**	9,430
	Independence Rlty Tr Inc Com (IRT)	Common Stock	**	1,698
	Industria De Diseno Textil Ind (IDEXY)	Common Stock	**	5,096
	Infineon Technologies Ag (IFNNY)	Common Stock	**	1,545
	Inpex Corporation Unspn ADR (IPXHY)	Common Stock	**	1,486
	Integer Holdings Corp (ITGR)	Common Stock	**	2,564
	Integra Lifesciences Crp New (IART)	Common Stock	**	1,317
	International Seaways Inc (INSW)	Common Stock	**	1,782
	Intesa Sanpaolo S.P.A. ADR (ISNPY)	Common Stock	**	3,294
	Itau Unibanco Multiple ADR (ITUB)	Common Stock	**	1,056
	Itt Inc (ITT)	Common Stock	**	3,895
	J&J Snack Foods (JJSF)	Common Stock	**	2,674
	Japan Airls Ltd ADR (JAPSY)	Common Stock	**	1,624
	Jardine Cycle & Carriage ADR (JCYGY)	Common Stock	**	2,978
	Jazz Pharmaceuticals PLC (JAZZ)	Common Stock	**	2,475
	Jbg Smith PPTYS (JBGS)	Common Stock	**	3,045
	Julius Baer Group Ltd Un ADR (JBAXY)	Common Stock	**	1,311
	Kb Home (KBH)	Common Stock	**	2,375
	Kbc Group Nv Unspn ADR (KBCSY)	Common Stock	**	2,601
	Kbr Inc (KBR)	Common Stock	**	2,525
	Keysight Technologies Inc (KEYS)	Common Stock	**	12,250
	Kinder Morgan Incorp (KMI)	Common Stock	**	5,715
	Kirby Cp (KEX)	Common Stock	**	1,570
	Kite Rlty Group Tr (KRG)	Common Stock	**	2,063
	Knife Riv Hldg Co (KNF)	Common Stock	**	1,365
	Koninklijke Phil El Sp ADR New (PHG)	Common Stock	**	4,619
	Laboratory Cp Amer Hldgs New (LH)	Common Stock	**	3,637
	Leonardo Drs Inc (DRS)	Common Stock	**	1,900
	Liberty Broadband Corp S-C (LBRDK)	Common Stock	**	6,690
	Liberty Energy Inc Com Cl A (LBRT)	Common Stock	**	2,050
	Liberty Global Ltd Cl A (LBTYA)	Common Stock	**	6,895
	Liberty Media Cor Ser C Lbrt S (LSXMK)	Common Stock	**	6,073
	Lkq Corporation (LKQ)	Common Stock	**	5,018
	Louisiana Pacific Corp (LPX)	Common Stock	**	5,572
	Lowes Companies Inc (LOW)	Common Stock	**	8,902
	Lxp Industrial Trust (LXP)	Common Stock	**	2,093
	M/I Homes Inc Com (MHO)	Common Stock	**	1,758
	Magnolia Oil & Gas Corp Cl A (MGY)	Common Stock	**	2,363
	Markel Group Inc (MKL)	Common Stock	**	26,978
	Martin Marietta Materials (MLM)	Common Stock	**	11,120
	Marubeni Corp ADR (MARUY)	Common Stock	**	2,845
	Masco Corp (MAS)	Common Stock	**	10,516
	Astec Inc (MTZ)	Common Stock	**	2,949
	Mastercard Inc Cl A (MA)	Common Stock	**	9,383
	Matador Res Co (MTDR)	Common Stock	**	2,472
	Melco Resort Entmt Ltd (MLCO)	Common Stock	**	2,901
	Meritage Home Corporation (MTH)	Common Stock	**	2,862
	Metso Oyj ADR (OUKPY)	Common Stock	**	1,823
	Mettler Toledo Intl (MTD)	Common Stock	**	6,065
	Mitsubishi UFJ FINCL GRP ADRs (MUFG)	Common Stock	**	3,263
	Monolithic Pwr Systems Inc (MPWR)	Common Stock	**	7,569
	Murata Manufacturing Co Ltd (MRAAY)	Common Stock	**	3,821

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Murphy Oil Corp (MUR)	Common Stock	**	2,194
	National Health Investors Inc (NHI)	Common Stock	**	2,051
	Natl Fuel Gas Co (NFG)	Common Stock	**	2,419
	Ncr Voyix Corporation (VYX)	Common Stock	**	504
	Nestle Spon Adr Rep Reg Shr (NSRGY)	Common Stock	**	3,128
	Netscout Systems Inc (NTCT)	Common Stock	**	1,403
	New Oriental Ed & Tech Grp Inc (EDU)	Common Stock	**	1,173
	News Corporation Cl A (NWSA)	Common Stock	**	5,156
	Nexans As Adr (NEXNY)	Common Stock	**	2,386
	Nisource Inc (NI)	Common Stock	**	6,638
	Noble Corp New A (NE)	Common Stock	**	4,110
	Nvent Electric Plc (NVT)	Common Stock	**	5,968
	Nxp Semiconductors Nv (NXPI)	Common Stock	**	8,747
	O'Reilly Automotive Inc New (ORLY)	Common Stock	**	10,451
	Oge Energy Corporation (OGE)	Common Stock	**	7,720
	Old Republic Intl Cp (ORI)	Common Stock	**	3,293
	Olin Corporation (OLN)	Common Stock	**	3,183
	Olympus Corp Adr (OLYMY)	Common Stock	**	1,317
	Oracle Corp (ORCL)	Common Stock	**	6,958
	Organon & Co (OGN)	Common Stock	**	1,240
	Oxford Industries Inc (OXM)	Common Stock	**	1,109
	Panasonic Holding Corp (PCRFY)	Common Stock	**	1,565
	Patterson -Uti Energy Inc (PTEN)	Common Stock	**	1,436
	Patterson Companies Inc (PDCO)	Common Stock	**	1,543
	Paycom Software Inc (PAYC)	Common Stock	**	4,986
	Pbf Energy Inc (PBF)	Common Stock	**	2,368
	Pepsico Inc Nc (PEP)	Common Stock	**	7,983
	Perficient Inc (PRFT)	Common Stock	**	4,542
	Performance Food Group Co (PFGC)	Common Stock	**	1,966
	Perrigo Co Ltd (PRGO)	Common Stock	**	5,084
	Pool Corp (POOL)	Common Stock	**	5,582
	Post Holdings Inc (POST)	Common Stock	**	5,460
	Power Integrations Inc	Common Stock	**	2,134
	Prestige Consmr Healthcare Inc (PBH)	Common Stock	**	1,898
	Qualys Inc Com (QLYS)	Common Stock	**	8,636
	Raymond James Fincl Inc (RJF)	Common Stock	**	4,795
	Regal Rexnord Corporation (RRX)	Common Stock	**	2,333
	Resmed Inc (RMD)	Common Stock	**	4,756
	Ross Stores Inc (ROST)	Common Stock	**	9,496
	Ryerson Holding Corp (RYI)	Common Stock	**	1,258
	S&P Global Inc Com (SPGI)	Common Stock	**	13,656
	Saia Inc (SAIA)	Common Stock	**	8,338
	Sandy Spring Bancorp (SASR)	Common Stock	**	1,039
	Sanofi Adr (SNY)	Common Stock	**	3,780
	Sap Ag (SAP)	Common Stock	**	3,246
	Schneider Elec Sa Unsp Adr (SBGSY)	Common Stock	**	3,454
	Selective Insurance Group (SIGI)	Common Stock	**	1,752
	Sensata Technologies Hldg Plc (ST)	Common Stock	**	1,841
	Shell Plc Adr (SHEL)	Common Stock	**	3,422
	Sherwin Williams Company Ohio (SHW)	Common Stock	**	4,367
	Shinhan Financial Group Co Ltd (SHG)	Common Stock	**	1,077
	Southwest Gas Holdings Inc (SWX)	Common Stock	**	1,837
	Spirit Realty Capital Inc (SRC)	Common Stock	**	1,997
	Sps Commerce Inc (SPSC)	Common Stock	**	6,902
	Standard Chartered Plc Adr (SCBFY)	Common Stock	**	2,346

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Starbucks Corp Washington (SBUX)	Common Stock	**	8,065
	Steris Plc (STE)	Common Stock	**	10,993
	Steven Madden Ltd (SHOO)	Common Stock	**	2,040
	Stewart Information Services (STC)	Common Stock	**	1,939
	Stifel Financial Corporation (SF)	Common Stock	**	4,080
	Tryker Corp (SYK)	Common Stock	**	9,283
	Summit Matls Inc Cl A (SUM)	Common Stock	**	2,124
	Sun Communities Inc (SUI)	Common Stock	**	4,472
	Synovus Financial Corp (SNV)	Common Stock	**	3,180
	Take Two Interactive Software (TTWO)	Common Stock	**	5,480
	Td Synnex Corporation (SNX)	Common Stock	**	1,757
	Teledyne Tech Inc (TDY)	Common Stock	**	5,356
	Teleflex Inc (TFX)	Common Stock	**	5,984
	Terex Cp New Del (TEX)	Common Stock	**	2,354
	Texas Roadhouse Inc Cl A (TXRH)	Common Stock	**	1,994
	The Cooper Companies Inc (COO)	Common Stock	**	5,676
	The Mosaic Company (MOS)	Common Stock	**	1,929
	Thermo Fisher Scientific (TMO)	Common Stock	**	10,616
	Timken Co (TKR)	Common Stock	**	2,302
	TJX Cos Inc New (TJX)	Common Stock	**	27,111
	Totalenergies Se Sponsored Ads (TTE)	Common Stock	**	3,773
	Transunion (TRU)	Common Stock	**	3,367
	Travelsky Tech Ltd Spons Adr (TSYHY)	Common Stock	**	2,334
	Treasury Wine Estates Ltd Adr (TSRYY)	Common Stock	**	1,504
	Tricon Cap Group Inc Npv (TCN)	Common Stock	**	1,866
	Trimble Inc (TRMB)	Common Stock	**	3,625
	Ttm Tech Inc (TTMI)	Common Stock	**	2,418
	Tyson Foods Inc Cl A (TSN)	Common Stock	**	3,597
	Ubs Group Ag Shs (UBS)	Common Stock	**	4,233
	Ulta Beauty Inc (ULTA)	Common Stock	**	5,880
	Unifirst Cp (UNF)	Common Stock	**	2,195
	Unilever Plc (New) Ads (UL)	Common Stock	**	3,070
	Us Foods Holding Corp (USFD)	Common Stock	**	2,280
	Valley Natl Bancorp (VLY)	Common Stock	**	3,714
	Valvoline Inc Com (VVV)	Common Stock	**	4,510
	Verisk Analytics Inc Com (VRSK)	Common Stock	**	4,300
	Viavi Solutions Inc Com (VIAV)	Common Stock	**	1,349
	Visa Inc Cl A (V)	Common Stock	**	6,248
	Vishay Intertechnology Inc (VSH)	Common Stock	**	2,053
	Vistra Corp (VST)	Common Stock	**	4,699
	Vodafone Group Plc (VOD)	Common Stock	**	904
	Vontier Corporation (VNT)	Common Stock	**	4,526
	Wafid Inc (WAFD)	Common Stock	**	1,779
	Warner Bros Discovery Inc Ser (WBD)	Common Stock	**	2,219
	Watts Wtr Tech Inc A (WTS)	Common Stock	**	5,981
	Webster Fincl Corp (WBS)	Common Stock	**	4,068
	Werner Enterprises Inc (WERN)	Common Stock	**	2,450
	Wesco Intl Inc (WCC)	Common Stock	**	2,364
	West Pharmaceutical Svcs Inc (WST)	Common Stock	**	4,930
	White Mountain Grp Bermuda (WTM)	Common Stock	**	16,555
	Williams Co Inc (WMB)	Common Stock	**	4,562
	Willis Towers Watson Plc Ltd (WTW)	Common Stock	**	5,843
	Willscot Mobile Mini Holdings (WSC)	Common Stock	**	4,272

PREMIER COATING 401(K) PROFIT SHARING PLAN

EIN 91-1869047

PLAN NUMBER: 001

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2023

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
	Woodside Energy Group Ltd Adr (WDS)	Common Stock	**	2,552
	Zurn Elkay Water Solns Corp (ZWS)	Common Stock	**	2,376
	Total Common Stocks			1,272,990
	<u>Exchange-Traded & Closed-End Funds</u>			
	Invesco Van Kampen Bond Fund (VBF)	Exchange-Traded & Closed-End Fund	**	203,968
	Ishares Core S&P 500 Etf (IVV)	Exchange-Traded & Closed-End Fund	**	196,784
	Total Exchange-Traded & Closed-End Funds			400,752
	<u>Registered Investment Companies</u>			
	Blackrock W Liq Env Awr Inst (PNIXX)	Registered Investment Company	**	1,018,449
	Fidelity Adv Intl Sm Cap I (FIXIX)	Registered Investment Company	**	90,684
	Total Registered Investment Companies			1,109,133
*	<u>Participant Loans</u>	Interest rates at (5.25% ~ 10.50%)	\$0	23,226
	Total Investments		\$	3,662,992
*	Denotes party-in-interest			
**	Not applicable as all investments are participant-directed			-

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
---	--	--

Part I Annual Report Identification Information		
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan; ☐ a DFE (specify) _____ B This return/report is: ☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months). C If the plan is a collectively-bargained plan, check here ☐ D Check box if filing under: ☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description) _____ E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ☐	

Part II Basic Plan Information --- enter all requested information											
1a Name of plan PREMIER COATING 401(k) PROFIT SHARING PLAN 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) PREMIER COATING INC DBA PREMIER FINISHING 7910 SOUTH LONGE STREET US STOCKTON CA 95206-0000	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 10/01/1999</td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) 91-1869047</td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number (209) 982-5585</td> </tr> <tr> <td colspan="2">2d Business code (see instructions) 811490</td> </tr> </table>	1b Three-digit plan number (PN) ▶	001	1c Effective date of plan 10/01/1999		2b Employer Identification Number (EIN) 91-1869047		2c Plan Sponsor's telephone number (209) 982-5585		2d Business code (see instructions) 811490	
1b Three-digit plan number (PN) ▶	001										
1c Effective date of plan 10/01/1999											
2b Employer Identification Number (EIN) 91-1869047											
2c Plan Sponsor's telephone number (209) 982-5585											
2d Business code (see instructions) 811490											

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

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

SIGN HERE		3/20/25	Thom Fawks
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		3/20/25	Thom Fawks
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN and 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	5 176
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 92
a(2) Total number of active participants at the end of the plan year	6a(2) 91
b Retired or separated participants receiving benefits	6b 0
c Other retired or separated participants entitled to future benefits	6c 86
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 177
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 1
f Total. Add lines 6d and 6e	6f 178
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1) 166
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2) 177
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 6
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:

2A 2E 2J 2K 3D

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	(1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor

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

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) - Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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