

| | | |
|--|--|-----|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN | |
| | 3c Administrator's telephone number | |
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | 4b EIN | |
| | 4d PN | |
| 5 Total number of participants at the beginning of the plan year | 5 | 193 |
| 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) | 165 |
| | 6a(2) | 139 |
| | 6b | 0 |
| | 6c | 44 |
| | 6d | 183 |
| | 6e | 0 |
| | 6f | 183 |
| | 6g(1) | 182 |
| 6g(2) | 178 | |
| 6h | 0 | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)..... | 7 | |

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

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

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

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

a Pension Schedules

- (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 0
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

| | | |
|--|--|--|
| A Name of plan CAMERON MANUFACTURING AND DESIGN, INC. PROFIT SHARING 401(K) PLAN | | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 CAMERON MANUFACTURING AND DESIGN, INC. | | D Employer Identification Number (EIN) 16-1206646 |

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

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

| (b) EIN | (c) NAIC code | (d) Contract or identification number | (e) Approximate number of persons covered at end of policy or contract year | Policy or contract year | |
|-------------------|----------------------|--|--|--------------------------------|-------------------|
| | | | | (f) From | (g) To |
| 42-0127290 | 61271 | 709196 | 183 | 10/01/2023 | 09/30/2024 |

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

| | |
|---|--|
| (a) Total amount of commissions paid 21138 | (b) Total amount of fees paid 0 |
|---|--|

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

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
PRINCIPAL SECURITIES INC **711 HIGH ST**
DES MOINES, IA 50392-0001

| (b) Amount of sales and base commissions paid | Fees and other commissions paid | | (e) Organization code |
|--|--|--------------------|------------------------------|
| | (c) Amount | (d) Purpose | |
| 21138 | 0 | | 3 |

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | |
|--|----------|----------|
| 4 Current value of plan's interest under this contract in the general account at year end | 4 | 1321455 |
| 5 Current value of plan's interest under this contract in separate accounts at year end..... | 5 | 11091917 |

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

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

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

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶ FLEXIBLE INVESTMENT ANNUITY

b Balance at the end of the previous year **7b** 981352

| | | | |
|---|--------------|--------|--|
| c Additions: (1) Contributions deposited during the year | 7c(1) | 36373 | |
| (2) Dividends and credits | 7c(2) | | |
| (3) Interest credited during the year | 7c(3) | 36493 | |
| (4) Transferred from separate account..... | 7c(4) | 220852 | |
| (5) Other (specify below) | 7c(5) | 246503 | |
| ▶ LOAN PAYMENT, PLAN TRANSFER | | | |

(6) Total additions..... **7c(6)** 540221

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 1521573

| | | | |
|---|--------------|--------|--|
| e Deductions: | | | |
| (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 177855 | |
| (2) Administration charge made by carrier | 7e(2) | 324 | |
| (3) Transferred to separate account..... | 7e(3) | | |
| (4) Other (specify below) | 7e(4) | 6156 | |
| ▶ LOAN WITHDRAWAL | | | |

(5) Total deductions..... **7e(5)** 184335

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 1337238

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

- 8** Benefit and contract type (check all applicable boxes)
- | | | | |
|--|--|---|--|
| a <input type="checkbox"/> Health (other than dental or vision) | b <input type="checkbox"/> Dental | c <input type="checkbox"/> Vision | d <input type="checkbox"/> Life insurance |
| e <input type="checkbox"/> Temporary disability (accident and sickness) | f <input type="checkbox"/> Long-term disability | g <input type="checkbox"/> Supplemental unemployment | h <input type="checkbox"/> Prescription drug |
| i <input type="checkbox"/> Stop loss (large deductible) | j <input type="checkbox"/> HMO contract | k <input type="checkbox"/> PPO contract | l <input type="checkbox"/> Indemnity contract |
| m <input type="checkbox"/> Other (specify) ▶ | | | |

9 Experience-rated contracts:

| | | |
|---|-----------------|-----------------|
| a Premiums: (1) Amount received | 9a(1) | |
| (2) Increase (decrease) in amount due but unpaid..... | 9a(2) | |
| (3) Increase (decrease) in unearned premium reserve | 9a(3) | |
| (4) Earned ((1) + (2) - (3))..... | | 9a(4) |
| b Benefit charges (1) Claims paid..... | 9b(1) | |
| (2) Increase (decrease) in claim reserves | 9b(2) | |
| (3) Incurred claims (add (1) and (2))..... | | 9b(3) |
| (4) Claims charged | | 9b(4) |
| c Remainder of premium: (1) Retention charges (on an accrual basis) -- | | |
| (A) Commissions | 9c(1)(A) | |
| (B) Administrative service or other fees | 9c(1)(B) | |
| (C) Other specific acquisition costs | 9c(1)(C) | |
| (D) Other expenses | 9c(1)(D) | |
| (E) Taxes | 9c(1)(E) | |
| (F) Charges for risks or other contingencies..... | 9c(1)(F) | |
| (G) Other retention charges..... | 9c(1)(G) | |
| (H) Total retention | | 9c(1)(H) |
| (2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)..... | | 9c(2) |
| d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | 9d(1) |
| (2) Claim reserves | | 9d(2) |
| (3) Other reserves..... | | 9d(3) |
| e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).) | | 9e |
| 10 Nonexperience-rated contracts: | | |
| a Total premiums or subscription charges paid to carrier..... | | 10a |
| b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount | | 10b |
| Specify nature of costs. | | |

Part IV Provision of Information

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

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

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

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

| | | |
|--|--|------------|
| A Name of plan CAMERON MANUFACTURING AND DESIGN, INC. PROFIT SHARING 401(K) PLAN | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 CAMERON MANUFACTURING AND DESIGN, INC. | D Employer Identification Number (EIN) 16-1206646 | |

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

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

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 13 37 50 64 | CONTRACT ADMINISTRATOR | 5055 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

| | | |
|---|--|--|
| SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> | DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 <hr/> 2023 <hr/> This Form is Open to Public Inspection. |
|---|--|--|

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

| | | |
|---|--|------------|
| A Name of plan <u>CAMERON MANUFACTURING AND DESIGN, INC. PROFIT SHARING 401(K) PLAN</u> | B Three-digit plan number (PN) | <u>001</u> |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CAMERON MANUFACTURING AND DESIGN, INC.</u> | D Employer Identification Number (EIN) <u>16-1206646</u> | |

| | |
|---------------|--|
| Part I | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs) |
|---------------|--|

| | | | |
|---|---|---|----------------|
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>PRIN GOVT & HQ BOND SA-R6</u> | | |
| b Name of sponsor of entity listed in (a): | <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | |
| c EIN-PN <u>42-0127290-007</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <u>1052</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>PRIN GLBL EMERG MARKETS SA-R6</u> | | |
| b Name of sponsor of entity listed in (a): | <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | |
| c EIN-PN <u>42-0127290-013</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <u>155787</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>PRIN INTL SMALLCAP SEP ACCT-R6</u> | | |
| b Name of sponsor of entity listed in (a): | <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | |
| c EIN-PN <u>42-0127290-014</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <u>192456</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>PRIN U.S. PROPERTY SEP ACCT-R6</u> | | |
| b Name of sponsor of entity listed in (a): | <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | |
| c EIN-PN <u>42-0127290-027</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <u>289356</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>PRIN CORE PLUS BD SEP ACCT-R6</u> | | |
| b Name of sponsor of entity listed in (a): | <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | |
| c EIN-PN <u>42-0127290-005</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <u>301717</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>PRIN DIVERSIFIED INTL SA-R6</u> | | |
| b Name of sponsor of entity listed in (a): | <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | |
| c EIN-PN <u>42-0127290-015</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <u>286069</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>PRIN LGCAP S&P 500 INDEX SA-R6</u> | | |
| b Name of sponsor of entity listed in (a): | <u>PRINCIPAL LIFE INSURANCE COMPANY</u> | | |
| c EIN-PN <u>42-0127290-016</u> | d Entity code <u>P</u> | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) | <u>1972575</u> |

| | | |
|--|------------------------|--|
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP VALUE I SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-043 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 265679 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMCAP S&P 600 INDEX SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-028 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 351579 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP S&P 400 IDX SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-023 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 396189 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN MIDCAP GROWTH III SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-026 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 140068 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP GROWTH I SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-070 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 101872 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LARGE CAP GROWTH I SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-066 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 649010 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2020 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-076 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 133355 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2030 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-077 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 980539 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2040 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-078 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 296652 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2050 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-079 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 461542 |

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| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME STRAT INC SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-080 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SMALLCAP VALUE II SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-096 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 140587 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SAM BALANCED SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-105 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 98845 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SAM CONS BALANCED SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-106 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 52600 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SAM CONS GROWTH SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-107 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 215314 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SAM FLEXIBLE INCOME SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-108 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 817128 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SAM STRAT GROWTH SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-109 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 353468 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2025 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-111 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10863 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2035 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-112 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 250433 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2045 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-113 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 22952 |

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|--|------------------------|--|
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2055 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-114 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 263882 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN CAPITAL APPR SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-119 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 623780 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN EQUITY INCOME SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-120 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 408587 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INTL EQUITY INDEX SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-121 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN BOND MARKET INDEX SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-122 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32944 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SHORT-TERM INCOME SA-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-124 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 312206 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2060 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-130 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 360873 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-137 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28671 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETIME 2065 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-173 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 109376 |
| a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LIFETM 2070 SEP ACCT-R6 | | |
| b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY | | |
| c EIN-PN 42-0127290-179 | d Entity code P | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13908 |

| | | |
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| SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500. | OMB No. 1210-0110 2023 This Form is Open to Public Inspection |
|--|--|---|

For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

| | |
|--|--|
| A Name of plan CAMERON MANUFACTURING AND DESIGN, INC. PROFIT SHARING 401(K) PLAN | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 CAMERON MANUFACTURING AND DESIGN, INC. | D Employer Identification Number (EIN) 16-1206646 |

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

| Assets | (a) Beginning of Year | (b) End of Year |
|--|-----------------------|-----------------------|
| a Total noninterest-bearing cash | 1a | |
| b Receivables (less allowance for doubtful accounts): | | |
| (1) Employer contributions | 1b(1) | |
| (2) Participant contributions | 1b(2) | 15687 |
| (3) Other | 1b(3) | |
| c General investments: | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | |
| (2) U.S. Government securities | 1c(2) | |
| (3) Corporate debt instruments (other than employer securities): | | |
| (A) Preferred | 1c(3)(A) | |
| (B) All other | 1c(3)(B) | |
| (4) Corporate stocks (other than employer securities): | | |
| (A) Preferred | 1c(4)(A) | |
| (B) Common | 1c(4)(B) | |
| (5) Partnership/joint venture interests | 1c(5) | |
| (6) Real estate (other than employer real property) | 1c(6) | |
| (7) Loans (other than to participants) | 1c(7) | |
| (8) Participant loans | 1c(8) | 242943 245454 |
| (9) Value of interest in common/collective trusts | 1c(9) | |
| (10) Value of interest in pooled separate accounts | 1c(10) | 8268229 11091917 |
| (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) | |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 938593 1321455 |
| (15) Other | 1c(15) | |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--|-------|-----------------------|-----------------|
| (1) Employer securities | 1d(1) | | |
| (2) Employer real property | 1d(2) | | |
| e Buildings and other property used in plan operation | 1e | | |
| f Total assets (add all amounts in lines 1a through 1e) | 1f | 9465452 | 12658826 |
| Liabilities | | | |
| g Benefit claims payable | 1g | | |
| h Operating payables | 1h | | |
| i Acquisition indebtedness | 1i | | |
| j Other liabilities | 1j | | |
| k Total liabilities (add all amounts in lines 1g through 1j) | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f) | 1l | 9465452 | 12658826 |

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) | | |
| (B) Participants | 2a(1)(B) | 752291 | |
| (C) Others (including rollovers) | 2a(1)(C) | 304402 | |
| (2) Noncash contributions | 2a(2) | | |
| (3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2) | 2a(3) | | 1056693 |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | | |
| (B) U.S. Government securities | 2b(1)(B) | | |
| (C) Corporate debt instruments | 2b(1)(C) | | |
| (D) Loans (other than to participants) | 2b(1)(D) | | |
| (E) Participant loans | 2b(1)(E) | 21473 | |
| (F) Other | 2b(1)(F) | 36493 | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 57966 |
| (2) Dividends: | | | |
| (A) Preferred stock | 2b(2)(A) | | |
| (B) Common stock | 2b(2)(B) | | |
| (C) Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | | |
| (D) Total dividends. Add lines 2b(2)(A), (B), and (C) | 2b(2)(D) | | 0 |
| (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) | | 2182110 |
| (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) | | |
| c Other income | 2c | | 26976 |
| d Total income. Add all income amounts in column (b) and enter total | 2d | | 3323745 |

Expenses

| | | | |
|---|---------------|---------|---------|
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 1015235 | |
| (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) | | 1015235 |
| f Corrective distributions (see instructions)..... | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 6353 |
| h Interest expense | 2h | | |
| i Administrative expenses: | | | |
| (1) Salaries and allowances..... | 2i(1) | | |
| (2) Contract administrator fees..... | 2i(2) | 5056 | |
| (3) Recordkeeping fees..... | 2i(3) | | |
| (4) IQPA audit fees..... | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | | |
| (7) Actuarial fees | 2i(7) | | |
| (8) Legal fees | 2i(8) | | |
| (9) Valuation/appraisal fees | 2i(9) | | |
| (10) Other trustee fees and expenses | 2i(10) | | |
| (11) Other expenses | 2i(11) | | |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | | 5056 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | | 1026644 |

Net Income and Reconciliation

| | | | |
|---|--------------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | | 2297101 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 896273 |
| (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: **MENGEL METZGER BARR & CO, LLP**

(2) EIN: **16-1092347**

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.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 3127 |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| e Was this plan covered by a fidelity bond? | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> | |
| 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.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| l Has the plan failed to provide any benefit when due under the plan? | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | <input type="checkbox"/> | <input checked="" type="checkbox"/> | |
| 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. | <input type="checkbox"/> | <input type="checkbox"/> | |

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection. |
|--|---|---|

For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

| | | |
|--|--|------------|
| A Name of plan <u>CAMERON MANUFACTURING AND DESIGN, INC. PROFIT SHARING 401(K) PLAN</u> | B Three-digit plan number (PN) ▶ | <u>001</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>CAMERON MANUFACTURING AND DESIGN, INC.</u> | D Employer Identification Number (EIN) <u>16-1206646</u> | |

| | |
|---------------|----------------------|
| 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 | <u>0</u> |
|---|----------|----------|

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): 42-0127290

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

| | | |
|--|----------|--|
| 3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year | 3 | |
|--|----------|--|

| | |
|----------------|---|
| Part II | Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.) |
|----------------|---|

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

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

| | | |
|--|-----------|--|
| 6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) | 6a | |
| b Enter the amount contributed by the employer to the plan for this plan year..... | 6b | |
| c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) | 6c | |

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

| | |
|-----------------|-------------------|
| Part III | Amendments |
|-----------------|-------------------|

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. Increase Decrease Both No

| | |
|----------------|---|
| Part IV | ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part. |
|----------------|---|

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702477A.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

HORSEHEADS, NEW YORK

AUDITED FINANCIAL STATEMENTS

SUPPLEMENTAL SCHEDULES

AND

INDEPENDENT AUDITOR'S REPORT

SEPTEMBER 30, 2024 AND 2023



BUSINESS
ADVISORS
AND CPAS

CONTENTS

| <u>AUDITED FINANCIAL STATEMENTS</u> | <u>PAGE</u> |
|---|-------------|
| Independent Auditor's Report | 3 |
| Statements of Net Assets Available for Benefits | 6 |
| Statements of Changes in Net Assets Available for Benefits | 7 |
| Notes to Financial Statements | 8 |
| <u>SUPPLEMENTAL SCHEDULES</u> | |
| Form 5500 – Schedule H – Part IV: | |
| Item 4a – Schedule of Delinquent Participant Contributions For the Year Ended - September 30, 2024 | 16 |
| Item 4i – Schedule of Assets Held for Investment Purposes at End of Year - September 30, 2024 | 17 |



BUSINESS
ADVISORS
AND CPAS

INDEPENDENT AUDITOR'S REPORT

Plan Administrator and Plan Participants
Cameron Manufacturing and Design, Inc.
Profit Sharing 401(k) Plan

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

We have performed audits of the financial statements of Cameron Manufacturing and Design, Inc. Profit Sharing 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Cameron Manufacturing and Design, Inc. Profit Sharing 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended September 30, 2024 and 2023, stating that the certified investment information, as described in Note F to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cameron Manufacturing and Design, Inc. Profit Sharing 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cameron Manufacturing and Design, Inc. Profit Sharing 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Cameron Manufacturing and Design, Inc. Profit Sharing 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cameron Manufacturing and Design, Inc. Profit Sharing 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of delinquent participant contributions for the year ended – September 30, 2024 and assets held for investment purposes at end of year – September 30, 2024 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 included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Mengel, Metzger, Baw & Co. LLP

Elmira, New York
July 1, 2025

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

| | <u>September 30,</u> | |
|--------------------------------------|----------------------|---------------------|
| | <u>2024</u> | <u>2023</u> |
| <u>ASSETS</u> | | |
| Investments, at fair value: | | |
| Pooled separate accounts | \$ 11,091,917 | \$ 8,268,229 |
| Guaranteed interest accounts | <u>1,321,455</u> | <u>938,593</u> |
| TOTAL INVESTMENTS | 12,413,372 | 9,206,822 |
| Receivables: | | |
| Contributions receivable | - | 15,687 |
| Participant notes receivable | <u>245,454</u> | <u>242,943</u> |
| TOTAL RECEIVABLES | <u>245,454</u> | <u>258,630</u> |
| NET ASSETS AVAILABLE FOR BENEFITS | <u>\$ 12,658,826</u> | <u>\$ 9,465,452</u> |

See accompanying independent auditor's report and notes to financial statements.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

| | Year ended September 30, | |
|--|--------------------------|--------------|
| | 2024 | 2023 |
| <u>ADDITIONS</u> | | |
| Additions to net assets attributed to: | | |
| Contributions: | | |
| Participant | \$ 752,291 | \$ 764,299 |
| Rollovers | 304,402 | 102,324 |
| Participant note interest, net | 21,473 | 15,135 |
| Investment income: | | |
| Interest | 36,493 | 18,568 |
| Net appreciation in fair value of pooled separate accounts | 2,182,110 | 952,209 |
| Net appreciation in fair value of guaranteed interest accounts | 26,976 | 24,807 |
| TOTAL ADDITIONS | 3,323,745 | 1,877,342 |
| <u>DEDUCTIONS</u> | | |
| Deductions from net assets attributed to: | | |
| Benefits paid to participants | 1,021,588 | 1,173,670 |
| Administrative expenses | 5,056 | 4,942 |
| TOTAL DEDUCTIONS | 1,026,644 | 1,178,612 |
| NET INCREASE | 2,297,101 | 698,730 |
| Net assets available for benefits at | | |
| beginning of year | 9,465,452 | 8,547,486 |
| Transfer from Cameron Manufacturing & Design, Inc. Employee Stock Ownership Plan | 896,273 | 219,236 |
| NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR | \$ 12,658,826 | \$ 9,465,452 |

See accompanying independent auditor's report and notes to financial statements.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 2024 AND 2023

NOTE A: DESCRIPTION OF THE PLAN

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

General

The Plan is a defined contribution plan covering substantially all full-time employees of Cameron Manufacturing and Design, Inc. (the Company). For the year ended September 30, 2023, an employee becomes a participant in the Plan when they have completed one year of service and attained age 18. As of October 1, 2024, the plan was amended to allow participation after completion of 60 days of service and attaining age 18. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Individuals electing to participate in the Plan may contribute a percentage of their eligible compensation to the Plan. Participants may also contribute amounts representing distributions from other qualified retirement plans. Contributions are subject to certain limitations. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions are invested in a designated balanced fund until changed by the participant. The pre-tax contribution of an employee who is contributing less than 10% of eligible compensation, will automatically increase annually by 1% increments up to a maximum of 10% of eligible compensation, provided the employee has not elected to opt-out of the automatic increase feature.

For the plan years ended September 30, 2024 and 2023, the Company made a non-discretionary safe harbor matching contribution equal to 100% of the participant's salary deferral not to exceed 3% of the participant's compensation plus 50% of the participant's salary deferral to the extent such salary deferrals exceed 3% but do not exceed 5% of the participant's compensation. The safe harbor match made was immediately 100% vested. The safe harbor match contributions were made directly to the Cameron Manufacturing & Design, Inc. Employee Stock Ownership Plan, which amounted to \$377,030 and \$393,377 for the plan years ended September 30, 2024 and 2023, respectively.

Diversification and transfers

Under the Cameron Manufacturing & Design, Inc. Employee Stock Ownership Plan document, participants meeting certain age and service requirements may elect to diversify the eligible portion of the Company stock held in their account. The funds elected to be diversified are transferred to the Plan and invested into funds as chosen by the participant. During 2024 and 2023, participants transferred \$896,273 and \$219,236, respectively, to the Plan.

Participant accounts

Participant contributions are deposited in the individual trust accounts according to the participant's specifications. The participant may direct investment of their funds among various investment options provided by the Plan.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS, Cont'd

SEPTEMBER 30, 2024 AND 2023

NOTE A: DESCRIPTION OF THE PLAN, Cont'd

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in employer contributions occurs after a total of six years of service.

Forfeitures

Forfeitures of the non-vested account balances of terminated employees may be used to pay administrative expenses or to reduce Company contributions. Any remaining forfeitures are reallocated to the remaining participants.

Participant notes receivable

Participants may borrow an amount which does not exceed the lesser of \$50,000 or 50% of the vested portion of a participant's account. The loans are secured by the balance in the participant's account and currently bear interest ranging from 6.5% to 9.5% which are commensurate with local prevailing rates at the time the loan was taken as determined by the Plan administrator. Principal and interest are paid ratably through payroll deductions.

Payment of benefits

On termination of service due to death, disability, or retirement, a participant may elect to receive a lump sum payment, a life annuity or installment payments. Upon termination of employment, participants may elect to receive a lump sum payment or rollover to an eligible account.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Investment valuation and income recognition

The Plan's investments are stated 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. See Note C for discussion of fair value measurements.

Net investment gain (loss) is recorded based on the change in the fair value of the pooled separate accounts. Interest income is recorded on the accrual basis.

Participant notes receivable

Participant notes receivable are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the plan document.

Payment of benefits

Benefits are recorded when paid.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS, Cont'd

SEPTEMBER 30, 2024 AND 2023

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Plan expenses

The Plan's expenses are paid either by the Plan or the Company, as provided by the plan document. Expenses that are paid directly by the Company are excluded from these financial statements. Certain expenses incurred in connection with the general administration of the Plan that are paid by the Plan are recorded as deductions in the accompanying statements of changes in net assets available for benefits. In addition, certain investment related expenses are included in deductions presented in the accompanying statements of changes in net assets available for benefits.

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Subsequent events

The Plan has conducted an evaluation of potential subsequent events occurring after the statement of net assets available for benefits date through July 1, 2025, which is the date the financial statements are available to be issued. See Note A.

NOTE C: FAIR VALUE MEASUREMENTS

Accounting principles generally accepted in the United States of America establishes a 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 are described below:

- | | |
|---------|---|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access. |
| Level 2 | Inputs to the valuation methodology include: <ul style="list-style-type: none">- 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.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS, Cont'd

SEPTEMBER 30, 2024 AND 2023

NOTE C: FAIR VALUE MEASUREMENTS, Cont'd

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

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2024 and 2023.

Guaranteed interest accounts: Valued based on the value that will be paid when the funds are withdrawn prior to their maturing and reflects a surrender charge.

Pooled separate accounts: Unit value calculated based on the net asset value of the underlying investments or pool of securities.

The Guaranteed interest accounts provide a guaranteed interest rate for a specified period of time as determined, or allowed, by the Plan. The rate credited is the rate in effect on the day when each deposit is directed to the account. All rates credited during the 12-month 'deposit year' are averaged into a single composite rate which is the same as the plan year. The Guaranteed interest accounts promise contract value for a benefit event (termination, death, disability and retirement); however, there is a possible surrender charge when funds are withdrawn prior to their maturity. Thus, the Guaranteed interest accounts are considered non-benefit responsive.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, when 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.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of September 30, 2024 and 2023:

| | Assets at Fair Value | | | |
|------------------------------|----------------------|----------------------|---------------------|----------------------|
| | Level 1 | Level 2 | Level 3 | Total |
| <u>September 30, 2024</u> | | | | |
| Pooled separate accounts | \$ - | \$ 11,091,917 | \$ - | \$ 11,091,917 |
| Guaranteed interest accounts | - | - | 1,321,455 | 1,321,455 |
| Total assets at fair value | <u>\$ -</u> | <u>\$ 11,091,917</u> | <u>\$ 1,321,455</u> | <u>\$ 12,413,372</u> |
| <u>September 30, 2023</u> | | | | |
| Pooled separate accounts | \$ - | \$ 8,268,229 | \$ - | \$ 8,268,229 |
| Guaranteed interest accounts | - | - | 938,593 | 938,593 |
| Total assets at fair value | <u>\$ -</u> | <u>\$ 8,268,229</u> | <u>\$ 938,593</u> | <u>\$ 9,206,822</u> |

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS, Cont'd

SEPTEMBER 30, 2024 AND 2023

NOTE C: FAIR VALUE MEASUREMENTS, Cont'd

The following sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the years ended September 30, 2024 and 2023:

| | <u>Guaranteed interest accounts</u> |
|-------------------------------|---|
| Balance at October 1, 2022 | \$ 910,992 |
| Purchases | 367,559 |
| Sales | (382,423) |
| Interest | 18,568 |
| Administration expense | (910) |
| Net appreciation | <u>24,807</u> |
| Balance at September 30, 2023 | 938,593 |
| Purchases | 503,728 |
| Sales | (184,011) |
| Interest | 36,493 |
| Administration expense | (324) |
| Net appreciation | <u>26,976</u> |
| Balance at September 30, 2024 | <u>\$ 1,321,455</u> |

The Plan's policy is to recognize transfers into and out of level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended September 30, 2024, there was \$220,852 transferred to level 3 investments included in purchases above and no transfers from level 3 investments included in the sales above. For the year ended September 30, 2023, there was \$112,780 transferred to and \$24,651 transferred from level 3 investments included in purchases and sales above.

The amount of appreciation for the periods included in changes in net assets available for benefits attributable to the change in unrealized gains relating to assets still held at September 30, 2024 and 2023 is \$26,976 and \$24,807, respectively.

Gains and losses (realized and unrealized) included in changes in net assets for the periods above are reported in net appreciation or depreciation in fair value of investments in the statements of changes in net assets available for benefits.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS, Cont'd

SEPTEMBER 30, 2024 AND 2023

NOTE D: TAX STATUS

The Internal Revenue Service has determined and informed the prototype sponsor on June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service or other applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

NOTE E: PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, the separate accounts of all participants affected shall become fully vested and nonforfeitable as of the date of termination.

NOTE F: CERTIFIED INVESTMENTS (UNAUDITED)

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at September 30, 2024 and 2023, interest income and appreciation in fair value of investments for the years ended September 30, 2024 and 2023, was obtained by management and agreed to or derived from information certified as complete and accurate by Principal Life Insurance Company, the trustee of the Plan.

| | September 30, | |
|---|--------------------------|--------------|
| | 2024 | 2023 |
| Investments, at fair value: | | |
| Pooled separate accounts | \$ 11,091,917 | \$ 8,268,229 |
| Guaranteed interest accounts | 1,321,455 | 938,593 |
| | Year ended September 30, | |
| | 2024 | 2023 |
| Investment income: | | |
| Interest | 36,493 | 18,568 |
| Net appreciation in fair value of pooled separate accounts | 2,182,110 | 952,209 |
| Net appreciation in fair value of guaranteed interest accounts | 26,976 | 24,807 |

All information included in the attached supplemental Schedule of Assets Held for Investment Purposes at End of Year - September 30, 2024 except for notes receivable from participants.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

NOTES TO FINANCIAL STATEMENTS, Cont'd

SEPTEMBER 30, 2024 AND 2023

NOTE G: TRANSACTIONS WITH PARTIES-IN-INTEREST

The Plan invests in shares of pooled separate accounts managed by an affiliate of Principal Life Insurance Company (PLIC). PLIC acts as trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions which are exempt from the prohibited transaction rules. Additionally, as described in Note B, the plan paid certain expenses related to plan operations and investment activity to various service providers. These transactions are party in interest transactions under ERISA.

NOTE H: RISKS AND UNCERTAINTIES

The Plan invests in various types of 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 accompanying statements of net assets available for benefits.

NOTE I: PROHIBITED TRANSACTIONS – DELINQUENT PARTICIPANT CONTRIBUTIONS

During the year ended September 30, 2024 and certain prior years, the Company failed to deposit \$3,127 of participant deferrals, within the required time frame as stated by the United States Department of Labor (DOL). The DOL considers late deposits to be prohibited transactions. Plan management has corrected these non-exempt transactions outside of the Voluntary Fiduciary Correction Program.

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN

SUPPLEMENTAL SCHEDULES

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN
EIN: 16-1206646
PLAN NUMBER: 001

FORM 5500 – SCHEDULE H – PART IV

ITEM 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS
FOR THE YEAR ENDED - SEPTEMBER 30, 2024

| Participant contributions transferred late to Plan | Total that constitute non-exempt prohibited transactions | | | Total fully corrected under VFCP and PTE 2002-51 | Were late participant loan repayments included |
|--|--|--------------------------------------|--|--|--|
| | Contributions not corrected | Contributions corrected outside VFCP | Contributions pending correction in VFCP | | |
| \$ 3,127 | \$ - | \$ 3,127 | \$ - | \$ - | No |

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN
EIN: 16-1206646
PLAN NUMBER: 001

FORM 5500 – SCHEDULE H – PART IV

ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR - SEPTEMBER 30, 2024

| (a) Party in interest | (b) & (c) Identity of issue, borrower, lessor or similar party and description of investment including maturity date, rate of interest, collateral, par or maturity value | (e) Current value |
|-----------------------------|--|-------------------------|
| | <u>Pooled separate accounts</u> | |
| * | Principal Life Insurance Company: | |
| | Bond Market Index SA-R6 | \$ 32,944 |
| | Capital Appr SA-R6 | 623,780 |
| | Core Plus Bd Sep Acct-R6 | 301,717 |
| | Diversified Intl SA-R6 | 286,069 |
| | Equity Income SA-R6 | 408,587 |
| | Global Emerging Markets SA-R6 | 155,787 |
| | Govt & HQ Bond SA-R6 | 1,052 |
| | High Yield Sep Acct-R6 | 28,671 |
| | Intl SmallCap Sep Acct-R6 | 192,456 |
| | LargeCap Growth I SA-R6 | 649,010 |
| | LgCap S&P 500 Index SA-R6 | 1,972,575 |
| | LifeTime 2020 Sep Acct-R6 | 133,355 |
| | LifeTime 2025 Sep Acct-R6 | 10,863 |
| | LifeTime 2030 Sep Acct-R6 | 980,539 |
| | LifeTime 2035 Sep Acct-R6 | 250,433 |
| | LifeTime 2040 Sep Acct-R6 | 296,652 |
| | LifeTime 2045 Sep Acct-R6 | 22,952 |
| | LifeTime 2050 Sep Acct-R6 | 461,542 |
| | LifeTime 2055 Sep Acct-R6 | 263,882 |
| | LifeTime 2060 Sep Acct-R6 | 360,873 |
| | LifeTime 2065 Sep Acct-R6 | 109,376 |
| | LifeTime 2070 Sep Acct-R6 | 13,908 |
| | MidCap Growth III SA-R6 | 140,068 |
| | MidCap S&P 400 Idx SA-R6 | 396,189 |
| | MidCap Value I SA-R6 | 265,679 |
| | Short-Term Income SA-R6 | 312,206 |
| | SmallCap Growth I SA-R6 | 101,872 |
| | SmallCap Value II SA-R6 | 140,587 |
| | SmCap S&P 600 Index SA-R6 | 351,579 |
| | SAM Balanced Sep Acct-R6 | 98,845 |
| | SAM Cons Balanced SA-R6 | 52,600 |
| | SAM Cons Growth SA-R6 | 215,314 |
| | SAM Flexible Income SA-R6 | 817,128 |
| | SAM Strat Growth SA-R6 | 353,468 |
| | U.S. Property Sep Acct-R6 | 289,359 |
| | | 11,091,917 |

CAMERON MANUFACTURING AND DESIGN, INC.
PROFIT SHARING 401(k) PLAN
EIN: 16-1206646
PLAN NUMBER: 001

FORM 5500 – SCHEDULE H – PART IV

ITEM 4i - SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES
AT END OF YEAR - SEPTEMBER 30, 2024, Cont'd

| (a) Party in interest | (b) & (c) Identity of issue, borrower, lessor or similar party and description of investment including maturity date, rate of interest, collateral, par or maturity value | (e) Current value |
|-----------------------------|--|-------------------------|
| | Balance forward | \$ 11,091,917 |
| | <u>Guaranteed interest accounts</u> | |
| * | Principal Life Insurance Company Guaranteed Interest | 1,321,455 |
| | <u>Participant notes receivable</u> | |
| * | Interest rates of 6.5% - 9.5%, through 2029 | 245,454 |
| | TOTAL | <u>\$ 12,658,826</u> |

* Party-in-interest as defined by ERISA.

Note: Column (d) – Cost is not applicable as investments are participant directed under an individual account plan.

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

01/20/25

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CGS2339 ANNUITY CONTRACT NUMBER 7-09196

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

C M D, I. P

EIN 16 1206646
 PLAN NUMBER 001
 PLAN YEAR 10/01/2023 TO 09/30/2024

| (A) | (B) | (C) | (D) | (E) |
|-----|--|---|---------|-----------------|
| | Identity of issuer, borrower, lessor or similar party. | Description of investment including maturity date, rate of interest, collateral, par or maturity value. | Cost | Current Value |
| * | Principal Life Insurance Company | Insurance Company General Guaranteed Interest | \$ 0.00 | \$ 1,321,455.22 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Bond Market Index SA-R6 | \$ 0.00 | \$ 32,944.46 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Capital Appr SA-R6 | \$ 0.00 | \$ 623,779.96 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Core Plus Bd Sep Acct-R6 | \$ 0.00 | \$ 301,717.00 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Diversified Intl SA-R6 | \$ 0.00 | \$ 286,069.47 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Equity Income SA-R6 | \$ 0.00 | \$ 408,586.77 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Gbl Emerg Markets SA-R6 | \$ 0.00 | \$ 155,786.66 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Govt & HQ Bond SA-R6 | \$ 0.00 | \$ 1,052.05 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin High Yield Sep Acct-R6 | \$ 0.00 | \$ 28,671.24 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Intl SmallCap Sep Acct-R6 | \$ 0.00 | \$ 192,456.28 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LargeCap Growth I SA-R6 | \$ 0.00 | \$ 649,010.30 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin IgCap S&P 500 Index SA-R6 | \$ 0.00 | \$ 1,972,574.78 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2020 Sep Acct-R6 | \$ 0.00 | \$ 133,354.75 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2025 Sep Acct-R6 | \$ 0.00 | \$ 10,863.14 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2030 Sep Acct-R6 | \$ 0.00 | \$ 980,539.10 |

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

C M D, I. P
 EIN 16 1206646
 PLAN NUMBER 001
 PLAN YEAR 10/01/2023 TO 09/30/2024

| (A) | (B) Identity of issuer, borrower, lessor or similar party. | (C) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (D) Cost | (E) Current Value |
|-----|---|--|-------------|----------------------|
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2035 Sep Acct-R6 | \$ 0.00 | \$ 250,433.05 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2040 Sep Acct-R6 | \$ 0.00 | \$ 296,652.27 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2045 Sep Acct-R6 | \$ 0.00 | \$ 22,952.11 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2050 Sep Acct-R6 | \$ 0.00 | \$ 461,542.30 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2055 Sep Acct-R6 | \$ 0.00 | \$ 263,882.29 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2060 Sep Acct-R6 | \$ 0.00 | \$ 360,873.05 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTime 2065 Sep Acct-R6 | \$ 0.00 | \$ 109,375.86 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin LifeTm 2070 Sep Acct-R6 | \$ 0.00 | \$ 13,907.79 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin MidCap Growth III SA-R6 | \$ 0.00 | \$ 140,067.54 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin MidCap S&P 400 Idx SA-R6 | \$ 0.00 | \$ 396,189.18 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin MidCap Value I SA-R6 | \$ 0.00 | \$ 265,678.98 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin Short-Term Income SA-R6 | \$ 0.00 | \$ 312,206.22 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin SmallCap Growth I SA-R6 | \$ 0.00 | \$ 101,871.90 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin SmallCap Value II SA-R6 | \$ 0.00 | \$ 140,586.96 |
| * | Principal Life Insurance Company | Pooled Separate Accounts Prin SmCap S&P 600 Index SA-R6 | \$ 0.00 | \$ 351,579.35 |

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

C M D, I. P
 EIN 16 1206646
 PLAN NUMBER 001
 PLAN YEAR 10/01/2023 TO 09/30/2024

| (A) Identity of issuer, borrower, lessor or similar party. | (B) Description of investment including maturity date, rate of interest, collateral, par or maturity value. | (C) Cost | (E) Current Value |
|---|--|-------------|----------------------|
| * Principal Life Insurance Company | Pooled Separate Accounts Prin SAM Balanced Sep Acct-R6 | \$ 0.00 | \$ 98,845.27 |
| * Principal Life Insurance Company | Pooled Separate Accounts Prin SAM Cons Balanced SA-R6 | \$ 0.00 | \$ 52,599.94 |
| * Principal Life Insurance Company | Pooled Separate Accounts Prin SAM Cons Growth SA-R6 | \$ 0.00 | \$ 215,314.44 |
| * Principal Life Insurance Company | Pooled Separate Accounts Prin SAM Flexible Income SA-R6 | \$ 0.00 | \$ 817,128.41 |
| * Principal Life Insurance Company | Pooled Separate Accounts Prin SAM Strat Growth SA-R6 | \$ 0.00 | \$ 353,467.86 |
| * Principal Life Insurance Company | Pooled Separate Accounts Prin U.S. Property Sep Acct-R6 | \$ 0.00 | \$ 289,356.02 |
| * Participant Loans | Range of Interest Rates Rates Range From 6.50% To 9.50% | \$ 0.00 | \$ 245,454.00 |
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