

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2023</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>SPIROL INTERNATIONAL HOLDING CORP ESOP & MPP PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SPIROL INTERNATIONAL HOLDING CORP</u></p> <p><u>30 ROCK AVENUE</u> <u>DANIELSON, CT 06239</u></p>	<p>1c Effective date of plan <u>10/01/1961</u></p> <p>2b Employer Identification Number (EIN) <u>06-1043003</u></p> <p>2c Plan Sponsor's telephone number <u>860-774-8571</u></p> <p>2d Business code (see instructions) <u>332210</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/15/2025	PATRICK J. LEFEBVRE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <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	545
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)	287
	6a(2)	313
	6b	32
	6c	166
	6d	511
	6e	1
	6f	512
	6g(1)	507
6g(2)	510	
6h	19	
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:
2C 2E 2O 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 type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 0
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

**SCHEDULE C
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Service Provider Information

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

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

OMB No. 1210-0110

2023

This Form is Open to Public Inspection.

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

A Name of plan SPIROL INTERNATIONAL HOLDING CORP ESOP & MPP PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SPIROL INTERNATIONAL HOLDING CORP	D Employer Identification Number (EIN) 06-1043003	

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

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

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

CITIZENS BANK

20-2635739

(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?
19 21	CUSTODIAL	52867	Yes <input type="checkbox"/> No <input checked="" 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"/>

(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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 10/01/2023 and ending 09/30/2024	
A Name of plan SPIROL INTERNATIONAL HOLDING CORP ESOP & MPP PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 SPIROL INTERNATIONAL HOLDING CORP	D Employer Identification Number (EIN) 06-1043003

Part I	Asset and Liability Statement
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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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	844932	974792
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	15066	52761
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	130674	58975
(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)	3645460	4877395
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	4617282	5378219
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	12991550	13024440
(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	22244964	24366582
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	11798	13788
k Total liabilities (add all amounts in lines 1g through 1j)	1k	11798	13788
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	22233166	24352794

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)	974792	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		974792
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	7234	
(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)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7234
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	424793	
(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)		424793
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	1043266	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	925849	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		117417
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1171011	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		552650
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3247897

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1075402	
(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)		1075402
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(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)	52867	
(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)		52867
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1128269

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2119628
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **DISANTO PRIEST & COMPANY**

(2) EIN: **57-1139864**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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>SPIORL INTERNATIONAL HOLDING CORP ESOP & MPP 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>SPIORL INTERNATIONAL HOLDING CORP</u>	D Employer Identification Number (EIN) <u>06-1043003</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	0
---	---	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 20-2635739

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	21
--	---	----

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	974792
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 ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

**SPIROL INTERNATIONAL
HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND
MONEY PURCHASE PENSION PLAN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION**

**SEPTEMBER 30, 2024 AND 2023
(WITH AUDITORS' REPORT THEREON)**

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
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SEPTEMBER 30, 2024 AND 2023

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Spirol International Holding Corporation Employee Stock Ownership and
Money Purchase Pension Plan
Danielson, Connecticut

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

We have performed audits of the financial statements of the Spirol International Holding Corporation Employee Stock Ownership and Money Purchase Pension 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 the Spirol International Holding Corporation Employee Stock Ownership and Money Purchase Pension 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 September 30, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Spirol International Holding Corporation Employee Stock Ownership and Money Purchase Pension 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 the Spirol International Holding Corporation Employee Stock Ownership and Money Purchase Pension Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 judgement 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 the Spirol International Holding Corporation Employee Stock Ownership and Money Purchase Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Spirol International Holding Corporation Employee Stock Ownership and Money Purchase Pension Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter – Supplemental Schedule Required by ERISA

The supplemental schedule, Schedule H, Line 4i – Schedule of Assets (Held at End of Year), is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that

agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

DiSanto, Priest & Co.

Warwick, Rhode Island
July 10, 2025

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
SEPTEMBER 30, 2024 AND 2023

	2024	2023
Assets:		
Investments	<u>\$ 23,339,029</u>	<u>\$ 21,384,966</u>
Receivables:		
Employer contribution	974,792	844,932
Other receivables	<u>52,761</u>	<u>15,066</u>
Total receivables	<u>1,027,553</u>	<u>859,998</u>
Total assets	24,366,582	22,244,964
Liabilities:		
Investment advisory fee payable	<u>13,788</u>	<u>11,798</u>
Net assets available for benefits	<u><u>\$ 24,352,794</u></u>	<u><u>\$ 22,233,166</u></u>

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

	2024	2023
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,841,078	\$ 2,633,775
Interest and dividends	<u>432,027</u>	<u>386,486</u>
Total investment income	2,273,105	3,020,261
Contributions:		
Employer	<u>974,792</u>	<u>844,932</u>
Total additions	<u>3,247,897</u>	<u>3,865,193</u>
Deductions from net assets attributed to:		
Benefits paid to participants	1,075,402	1,070,524
Administrative expenses	<u>52,867</u>	<u>47,155</u>
Total deductions	<u>1,128,269</u>	<u>1,117,679</u>
Net increase	2,119,628	2,747,514
Net assets available for benefits:		
Beginning of year	<u>22,233,166</u>	<u>19,485,652</u>
End of year	<u>\$ 24,352,794</u>	<u>\$ 22,233,166</u>

**SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 AND 2023**

1. Description of Plan

The following brief description of the Spirol International Holding Corporation Employee Stock Ownership and Money Purchase Pension Plan (the “Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General

The Plan was established by Spirol International Holding Corporation and Subsidiaries (the “Employer”) on October 1, 1961 and was last restated effective October 1, 2013. The purpose of the Plan is to accumulate retirement income for its employees which will supplement retirement benefits provided to them by Social Security. The Plan operates, in relevant part, as an employee stock ownership plan, and is designated to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code (“IRC”) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). The Plan is sponsored by the Employer, and the Plan's trustee is the trust department of an independent third-party bank. The Pension Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Employer's Board of Directors.

Eligibility

Employees are eligible to participate in the Plan effective October 1 of the Plan year in which the participant has completed one year of service and worked at least 1,000 hours. Participants who do not have at least 1,000 hours of service during such Plan year or are not employed on the last working day of a Plan year are generally not eligible for an allocation of Employer contributions for such year.

Contributions

Employer contributions to the Plan were equal to 5% of the aggregate compensation paid or accrued to the participating employees for each of the Plan years ended September 30, 2024 and 2023. The Plan document requires a 3% annual contribution and the Board of Directors of the Employer approved an additional 2% discretionary contribution for each of the Plan years ended September 30, 2024 and 2023. Contributions may be made in cash or in shares of Spirol International Holding Corporation common stock (“company stock”) as determined by the Employer. The Plan was in compliance with the minimum funding requirements of ERISA as of September 30, 2024 and 2023. Employee contributions are not permitted. All contributions to the Plan are directed by the Pension Committee.

Participant accounts

Investment income is allocated, on a quarterly basis, to the participant accounts in the ratio of their accumulated balance to the total trust fund account balance. Employer contributions are allocated to participants in the ratio of each participant's covered compensation to the total covered compensation of all such participants for the Plan year. Participant accounts are also charged with an allocation of administrative expenses that are paid by the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 AND 2023

1. Description of Plan (continued)

Vesting

If a participant's employment with the Employer ends for any reason other than retirement, permanent and total disability, or death, they will vest in the balances of the account based upon total years of service with the Employer. Participants earn a year of service in each Plan year in which they complete at least 1,000 hours of service. Upon termination of employment for other than the above, participants will be entitled to the vested amounts credited to their accounts.

Participants are vested in Employer contributions and the related allocated gains and losses as follows:

<u>Number of years of service</u>	<u>Vested percentage</u>
Less than 2	0%
2 but less than 3	20%
3 but less than 4	40%
4 but less than 5	60%
5 but less than 6	80%
6 or more	100%

Payment of benefits

Upon termination, participants may elect to receive an amount equal to the vested value of their accounts either in a single lump-sum payment, in company stock, or in equal installments over a specified period of time. If the participant's vested amount attributable to company stock exceeds \$5,000, the value will be distributed in substantially equal annual installments over a period not to exceed five years. If a participant attains age 55 during the Plan year and has ten years of participation in the Plan, for that Plan year and the next five Plan years, the participant may take a distribution equal to at least 25% of the value of their shares of company stock, determined as of the most recent valuation date.

At September 30, 2024 and 2023, there were no participants who had elected to withdraw from the Plan but had not yet been paid.

Put option

The company stock that is held by the Plan and its participants is not readily tradeable on an established market and is subject to trading limitations, therefore, these shares include a put option. The put option is a right to demand that the Employer buy any shares of company stock distributed to participants for which there is no market. The Plan, at the discretion of the Plan administrator, may assume the Employer's rights and obligations with respect to purchasing the company stock under the put. The put price is representative of the current appraised value of the company stock. Payment of the fair market value of the distributed shares under the put may be made, at the discretion of the Employer or Plan administrator (as applicable), in either a lump sum or in five substantially equal annual installments, plus interest. The put is non-terminable and will continue as long as the Plan continues to be a qualified plan. The purpose of the put option is to ensure that the participants have the ability to ultimately obtain cash.

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 AND 2023

1. Description of Plan (continued)

Forfeitures

Forfeitures of non-vested Employer contributions are applied to reduce the amount of required Employer contributions to active members. Active members are all employees eligible to participate in the Plan and employed on the last day of the Plan year. At September 30, 2024 and 2023, forfeited non-vested cash accounts totaled \$52,315 and \$86,624, respectively, and the value of forfeited shares of company stock totaled \$14,185 and \$29,587, respectively, which were used to reduce Employer contributions deposited into the Plan in the succeeding Plan year.

2. Summary of significant accounting policies

Basis of accounting

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

Use of estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities at the date of the financial statements, the reported amount of changes in net assets available for benefits during the reporting period, and disclosure of contingent assets and liabilities. Estimates are principally used in the determination of the fair value of investments. Actual results could differ from those estimates.

Investment valuation and income recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan determines its valuation policies utilizing information provided by the investment advisers and trustee. See Note 4 for discussion of fair value measurements.

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

Payment of benefits

Benefits are recorded when paid.

Administrative expenses

Certain expenses of maintaining the Plan are paid directly by the Employer and are excluded from these financial statements. Fees related to the administration of investments are charged directly to the participant's account and are included in administrative expenses.

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 AND 2023

2. Summary of significant accounting policies (continued)

Mutual fund fees

Investments in mutual funds are subject to sales charges in the form of front-end loads, back-end loads, or 12b-1 fees. 12b-1 fees, which are ongoing fees allowable under Section 12b-1 of the Investment Company Act of 1940, are annual fees deducted to pay for marketing and distribution costs of the funds. These fees are included in net appreciation in fair value of investments; therefore, they are not reported as an expense.

Subsequent events

The Plan did not have any subsequent events through July 10, 2025, the date that the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements for the year ended September 30, 2024.

3. Information prepared and certified by the trustee

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by Citizens Bank, N.A. as of and for the years ended September 30, 2024 and 2023:

	2024	2023
Investments:		
Money market funds	\$ 58,975	\$ 130,674
Common stocks	4,877,395	3,645,460
Privately-held common stock	13,024,440	12,991,550
Mutual funds	<u>5,378,219</u>	<u>4,617,282</u>
Total	<u>\$ 23,339,029</u>	<u>\$ 21,384,966</u>
Interest and dividends	<u>\$ 432,027</u>	<u>\$ 386,486</u>
Net appreciation in fair value of investments	<u>\$ 1,841,078</u>	<u>\$ 2,633,775</u>

These certifications also included schedules of investments and inter-fund transfers.

4. Fair value measurements

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

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

SPIROL INTERNATIONAL HOLDING CORPORATION
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NOTES TO FINANCIAL STATEMENTS
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4. Fair value measurements (continued)

Level 2 Inputs to the valuation methodology include:

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

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

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

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

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

Money market funds: Valued at amortized cost.

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

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

Spirol International Holding Corporation common stock: Valued at fair value based upon the most recent independent appraisal (March 2025 and 2024, for September 30, 2024 and 2023 valuations, respectively). This appraisal was based upon a combination of market and income valuation techniques, consistent with prior years. The appraiser took into account historical and projected cash flow and net income, return on assets, return on equity, market comparables, and fair value of Employer assets and liabilities. Plan management has concluded that a market participant would also recognize a discount for lack of marketability.

The valuation process involves Plan management's selection of an independent appraiser. Plan management accumulates the data for the appraiser from the audited financial statements of the Employer. The appraiser prepares a preliminary report which Plan management reviews in detail, discusses, and approves. The results of this process are documented in minutes of the Plan fiduciary.

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 AND 2023

4. Fair value measurements (continued)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while 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 tables set forth by level, within the fair value hierarchy, the Plan's investments as of September 30, 2024 and 2023:

Plan Investments as of September 30, 2024

	Level 1	Level 2	Level 3	Total Investments
<i>Investments at fair value:</i>				
Common stocks	\$ 4,877,395	\$ -	\$ -	\$ 4,877,395
Privately-held common stock	-	-	13,024,440	13,024,440
Mutual funds	5,378,219	-	-	5,378,219
Money market fund	<u>-</u>	<u>58,975</u>	<u>-</u>	<u>58,975</u>
Total Plan investments	<u>\$ 10,255,614</u>	<u>\$ 58,975</u>	<u>\$ 13,024,440</u>	<u>\$ 23,339,029</u>

Plan Investments as of September 30, 2023

	Level 1	Level 2	Level 3	Total Investments
<i>Investments at fair value:</i>				
Common stocks	\$ 3,645,460	\$ -	\$ -	\$ 3,645,460
Privately-held common stock	-	-	12,991,550	12,991,550
Mutual funds	4,617,282	-	-	4,617,282
Money market fund	<u>-</u>	<u>130,674</u>	<u>-</u>	<u>130,674</u>
Total Plan investments	<u>\$ 8,262,742</u>	<u>\$ 130,674</u>	<u>\$ 12,991,550</u>	<u>\$ 21,384,966</u>

The table below includes a rollforward for investments (including the change in fair value) classified by the Plan within level 3 of the fair value hierarchy for the years ended September 30, 2024 and 2023:

	2024	2023
Fair value, beginning of year	\$ 12,991,550	\$ 11,190,810
Total gains reported in the statement of changes in net assets available for benefits	32,890	1,858,285
Shares distributed (0 and 17 shares, respectively)	<u>-</u>	<u>(57,545)</u>
Fair value, end of year	<u>\$ 13,024,440</u>	<u>\$ 12,991,550</u>

**SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
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SEPTEMBER 30, 2024 AND 2023**

4. Fair value measurements (continued)

During the year ended September 30, 2023, 17 shares of company stock at an appraised value of \$3,385 per share were distributed to one participant. The value of this share distributions was included within benefits paid to participants on the statement of changes in net assets available for benefits for the year ending September 20, 2023. The participant who received shares of company stock was ultimately able to obtain an equivalent value in cash for the shares by exercising the put option with the Employer (see Note 1). During the year ended September 30, 2024, there were no shares of company stock distributed.

Quantitative information about significant unobservable inputs used in Level 3 fair value measurements

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs as of September 30, 2024 and 2023:

September 30, 2024:

<u>Instrument</u>	<u>Fair Value</u>	<u>Principal Valuation Technique</u>	<u>Unobservable Inputs</u>	<u>Significant Input Values</u>	<u>Weighted Average</u>
Spirol International Holding Corporation; 3,289 shares of common stock	\$13,024,440	Discounted cash flow method	Cash flow	\$ 37,593,000	80%
				-	
		Guideline company method	Public market data	\$ 88,400,000	20%
				-	
				\$ 193,995,000	

September 30, 2023:

<u>Instrument</u>	<u>Fair Value</u>	<u>Principal Valuation Technique</u>	<u>Unobservable Inputs</u>	<u>Significant Input Values</u>	<u>Weighted Average</u>
Spirol International Holding Corporation; 3,289 shares of common stock	\$12,991,550	Discounted cash flow method	Cash flow	\$ 28,517,000	80%
				-	
		Guideline company method	Public market data	\$ 78,512,000	20%
				-	
				\$ 130,570,000	

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
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4. Fair value measurements (continued)

In the preceding tables, the significant input values represent the inputs used to determine the fair value of 100% of the outstanding shares of the company stock on a non-controlling basis. The 3,289 shares of company stock owned by the Plan at September 30, 2024 and 2023 represent 12.8% of the outstanding shares as of those dates.

The independent appraiser determined that due to the shares' lack of marketability, a discount should be applied to the fair value of the company stock. For the years ended September 30, 2024 and 2023, a 3% discount was applied to the calculated fair value of the company stock.

5. Related party and party-in-interest transactions

For the Plan years ended September 30, 2024 and 2023, certain Plan investment options consist of shares of mutual funds, money market funds, and common stocks managed by Citizens Bank, N.A., and other Plan investments consist of shares of Employer company stock. Citizens Bank, N.A. is the trustee defined by the Plan, and the Employer is the Plan sponsor; therefore, these transactions qualify as party-in-interest transactions. Mutual fund fees incurred by the Plan for investment management services are included in net appreciation in fair value of investments, as they are paid through revenue-sharing, rather than a direct payment.

The Plan is administered by directed trustees appointed by the Board of Directors of the Employer. Certain administrative functions are performed by officers or employees of the Employer. No such officer or employee received compensation from the Plan.

6. Plan termination

Although it has not expressed any intent to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in all amounts allocated to their accounts.

7. Tax status

The Internal Revenue Service ("IRS") has determined and informed the Employer by a letter dated December 18, 2014, that the Plan is designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, the Plan is qualified.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken a significant uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that as of September 30, 2024, there are no uncertain tax

SPIROL INTERNATIONAL HOLDING CORPORATION
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NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 AND 2023

7. Tax status (continued)

positions taken or expected to be taken that would require the recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for the years prior to 2021.

8. Risks and uncertainties

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

SUPPLEMENTAL INFORMATION

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SEPTEMBER 30, 2024

EIN: 06-1043003 / PN: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
<u>DOMESTIC COMMON STOCKS</u>				
AT & T INC	3,348 Shares of Common Stock	\$ 60,846	\$ 73,656	
ABBVIE INC COM	359 Shares of Common Stock	60,834	70,895	
ADOBE INC	128 Shares of Common Stock	38,887	66,276	
ALPHABET INC CL A	814 Shares of Common Stock	25,959	135,002	
ALPHABET INC CL C	226 Shares of Common Stock	5,131	37,785	
AMAZON COM INC	904 Shares of Common Stock	81,438	168,442	
AMERICAN EXPRESS CO	432 Shares of Common Stock	54,458	117,158	
APPLE INC	1,564 Shares of Common Stock	59,896	364,412	
APPLIED MATERIALS INC	464 Shares of Common Stock	29,246	93,751	
ATMOS ENERGY CORP COM	196 Shares of Common Stock	22,996	27,187	
BANK OF AMERICA CORPORATION	1,428 Shares of Common Stock	56,151	56,663	
BERKSHIRE HATHAWAY INC DEL CL B	220 Shares of Common Stock	76,065	101,257	
BOEING CO	171 Shares of Common Stock	34,635	25,999	
CISCO SYSTEMS	1,035 Shares of Common Stock	51,868	55,083	
COCA-COLA CO	681 Shares of Common Stock	38,561	48,937	
COMCAST CORP NEW CL A	1,402 Shares of Common Stock	49,512	58,562	
CONOCOPHILLIPS	298 Shares of Common Stock	33,156	31,373	
CONSTELLATION ENERGY CORP	219 Shares of Common Stock	23,867	56,944	
COSTCO WHSL CORP NEW	52 Shares of Common Stock	10,827	46,099	
CUMMINS INC	159 Shares of Common Stock	39,108	51,483	
DELTA AIRLINES INC	551 Shares of Common Stock	21,227	27,985	
EBAY INC	839 Shares of Common Stock	45,393	54,627	
EXXON MOBIL CORP	1,041 Shares of Common Stock	92,488	122,026	
META PLATFORMS INC	267 Shares of Common Stock	43,270	152,841	
FREEPORT-MCMORAN INC	879 Shares of Common Stock	31,856	43,880	
GENERAL DYNAMICS	133 Shares of Common Stock	28,639	40,193	
HCA HEALTHCARE INC	173 Shares of Common Stock	25,057	70,312	
HOME DEPOT INC	122 Shares of Common Stock	16,792	49,434	
HOST HOTELS & RESORTS INC	2,189 Shares of Common Stock	42,685	38,526	
JPMORGAN CHASE & CO	452 Shares of Common Stock	50,750	95,309	
JOHNSON & JOHNSON	242 Shares of Common Stock	38,444	39,219	
ELI LILLY & CO	102 Shares of Common Stock	12,934	90,366	
MARRIOTT INTL INC CLASS A	239 Shares of Common Stock	36,806	59,415	
MERCK & CO INC NEW COM	853 Shares of Common Stock	70,229	96,867	
MICROSOFT CORP	809 Shares of Common Stock	73,104	348,113	
MONDELEZ INTL INC CL A	392 Shares of Common Stock	28,915	28,879	
NETAPP INC COM	425 Shares of Common Stock	44,618	52,492	
NEWMONT CORPORATION	874 Shares of Common Stock	41,664	46,715	
NEXTERA ENERGY INC COM	535 Shares of Common Stock	10,783	45,224	
NIKE INC CLASS B	286 Shares of Common Stock	22,885	25,282	
NVIDIA CORP	2,220 Shares of Common Stock	25,544	269,597	
ORACLE SYSTEMS CORP	340 Shares of Common Stock	16,844	57,936	
PEPSICO INC	242 Shares of Common Stock	22,090	41,152	
QUANTA SVCS INC	207 Shares of Common Stock	42,127	61,717	
RAYMOND JAMES FINANCIAL INC	349 Shares of Common Stock	37,751	42,739	
REGENERON PHARMACEUTICALS	68 Shares of Common Stock	36,944	71,484	
SBA COMMUNICATIONS CORP	197 Shares of Common Stock	47,669	47,418	
SALESFORCE INC	216 Shares of Common Stock	61,205	59,121	
SCHLUMBERGER LTD	1,051 Shares of Common Stock	41,261	44,089	
CHARLES SCHWAB CORP NEW	516 Shares of Common Stock	22,954	33,442	
TJX COMPANIES NEW	483 Shares of Common Stock	38,793	56,772	
T-MOBILE US INC	283 Shares of Common Stock	40,497	58,400	
TARGET CORP	304 Shares of Common Stock	24,265	47,381	
TEXTRON INC	465 Shares of Common Stock	33,532	41,190	
THERMO FISHER SCIENTIFIC INC	60 Shares of Common Stock	10,236	37,114	
TRAVELERS COMPANIES INC	192 Shares of Common Stock	33,339	44,951	
UBER TECHNOLOGIES INC COM	710 Shares of Common Stock	45,660	53,364	
UNITED RENTALS INC	83 Shares of Common Stock	41,047	67,208	
UNITEDHEALTH GROUP INC	137 Shares of Common Stock	26,442	80,101	
VERTEX PHARMACEUTICALS INC	98 Shares of Common Stock	21,415	45,578	
VISA INC	229 Shares of Common Stock	15,281	62,964	
WALMART INC	708 Shares of Common Stock	35,716	57,171	
WALT DISNEY CO	632 Shares of Common Stock	55,882	60,792	
WELLS FARGO & CO NEW	824 Shares of Common Stock	49,131	46,548	
TOTAL DOMESTIC COMMON STOCKS		2,457,605	4,702,898	

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
SEPTEMBER 30, 2024

EIN: 06-1043003 / PN: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
<u>FOREIGN COMMON STOCKS</u>				
ACCENTURE PLC IRELAND SHS CLASS A	154 Shares of Common Stock	\$ 17,803	\$ 54,436	
AON PLC CL A	132 Shares of Common Stock	14,725	45,671	
LINDE PLC COM USD	156 Shares of Common Stock	28,730	74,390	
	TOTAL FOREIGN COMMON STOCKS	61,258	174,497	
<u>PRIVATELY-HELD COMMON STOCK</u>				
* SPIROL INTL HOLDING CORP	3,289 Shares of Common Stock	\$ 1,395,194	\$ 13,024,440	
	TOTAL COMMON STOCKS	3,914,057	17,901,835	
<u>MONEY MARKET FUNDS</u>				
* CITIZENS BANK NA CASH SWEEP ACCT A	6 Money Market Fund	\$ 6	\$ 6	
* CITIZENS BANK NA CASH SWEEP ACCT	58,969 Money Market Fund	58,969	58,969	
	TOTAL MONEY MARKET FUNDS	58,975	58,975	
<u>EQUITY MUTUAL FUNDS</u>				
COHEN & STEERS GLOBAL INFR FUND	4,689 Shares	\$ 101,452	\$ 119,580	
FIDELITY INTL INDEX INSTL PREM	4,056 Shares	155,514	216,600	
ISHARES CORE S&P MID-CAP ETF	9,852 Shares	409,986	613,977	
ISHARES CORE MSCI EAFE ETF	3,846 Shares	218,337	300,180	
VANGUARD 500 INDEX ADMIRAL	206 Shares	46,060	109,778	
	TOTAL EQUITY MUTUAL FUNDS	931,349	1,360,115	
<u>FIXED INCOME MUTUAL FUNDS</u>				
AMERICAN FUNDS BOND FUND OF AMERICA	49,039 Shares	\$ 563,463	\$ 570,328	
BLACKROCK STRATEGIC INCOME OPPS PORT	88,646 Shares	867,127	855,435	
DOUBLELINE TOTAL RETURN BOND CL I	96,782 Shares	949,292	873,940	
FIDELITY US BOND INDEX INSTL PREM	72,916 Shares	857,180	775,824	
PIMCO FDS INCOM FD INSTL	63,848 Shares	719,221	688,922	
RIVERNORTH DOUBLELINE STRATEGIC INC CLASS I	28,028 Shares	252,500	253,655	
	TOTAL FIXED INCOME MUTUAL FUNDS	4,208,783	4,018,104	
	TOTAL MUTUAL FUNDS	5,140,132	5,378,219	
	TOTAL INVESTMENTS	\$ 9,113,164	\$ 23,339,029	

* Indicates party-in-interest

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)
SEPTEMBER 30, 2024

EIN: 06-1043003 / PN: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
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	TOTAL FOREIGN COMMON STOCKS	61,258	174,497	
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* SPIROL INTL HOLDING CORP	3,289 Shares of Common Stock	\$ 1,395,194	\$ 13,024,440	
	TOTAL COMMON STOCKS	3,914,057	17,901,835	
<u>MONEY MARKET FUNDS</u>				
* CITIZENS BANK NA CASH SWEEP ACCT A	6 Money Market Fund	\$ 6	\$ 6	
* CITIZENS BANK NA CASH SWEEP ACCT	58,969 Money Market Fund	58,969	58,969	
	TOTAL MONEY MARKET FUNDS	58,975	58,975	
<u>EQUITY MUTUAL FUNDS</u>				
COHEN & STEERS GLOBAL INFR FUND	4,689 Shares	\$ 101,452	\$ 119,580	
FIDELITY INTL INDEX INSTL PREM	4,056 Shares	155,514	216,600	
ISHARES CORE S&P MID-CAP ETF	9,852 Shares	409,986	613,977	
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VANGUARD 500 INDEX ADMIRAL	206 Shares	46,060	109,778	
	TOTAL EQUITY MUTUAL FUNDS	931,349	1,360,115	
<u>FIXED INCOME MUTUAL FUNDS</u>				
AMERICAN FUNDS BOND FUND OF AMERICA	49,039 Shares	\$ 563,463	\$ 570,328	
BLACKROCK STRATEGIC INCOME OPPTS PORT	88,646 Shares	867,127	855,435	
DOUBLELINE TOTAL RETURN BOND CL I	96,782 Shares	949,292	873,940	
FIDELITY US BOND INDEX INSTL PREM	72,916 Shares	857,180	775,824	
PIMCO FDS INCOM FD INSTL	63,848 Shares	719,221	688,922	
RIVERNORTH DOUBLELINE STRATEGIC INC CLASS I	28,028 Shares	252,500	253,655	
	TOTAL FIXED INCOME MUTUAL FUNDS	4,208,783	4,018,104	
	TOTAL MUTUAL FUNDS	5,140,132	5,378,219	
	TOTAL INVESTMENTS	\$ 9,113,164	\$ 23,339,029	

* Indicates party-in-interest

SPIROL INTERNATIONAL HOLDING CORPORATION
EMPLOYEE STOCK OWNERSHIP AND MONEY PURCHASE PENSION PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
SEPTEMBER 30, 2024

EIN: 06-1043003 / PN: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value
DOMESTIC COMMON STOCKS				
AT & T INC	3,348 Shares of Common Stock		\$ 60,846	\$ 73,656
ABBVIE INC COM	359 Shares of Common Stock		60,834	70,895
ADOBE INC	128 Shares of Common Stock		38,887	66,276
ALPHABET INC CL A	814 Shares of Common Stock		25,959	135,002
ALPHABET INC CL C	226 Shares of Common Stock		5,131	37,785
AMAZON COM INC	904 Shares of Common Stock		81,438	168,442
AMERICAN EXPRESS CO	432 Shares of Common Stock		54,458	117,158
APPLE INC	1,564 Shares of Common Stock		59,896	364,412
APPLIED MATERIALS INC	464 Shares of Common Stock		29,246	93,751
ATMOS ENERGY CORP COM	196 Shares of Common Stock		22,996	27,187
BANK OF AMERICA CORPORATION	1,428 Shares of Common Stock		56,151	56,663
BERKSHIRE HATHAWAY INC DEL CL B	220 Shares of Common Stock		76,065	101,257
BOEING CO	171 Shares of Common Stock		34,635	25,999
CISCO SYSTEMS	1,035 Shares of Common Stock		51,868	55,083
COCA-COLA CO	681 Shares of Common Stock		38,561	48,937
COMCAST CORP NEW CL A	1,402 Shares of Common Stock		49,512	58,562
CONOCOPHILLIPS	298 Shares of Common Stock		33,156	31,373
CONSTELLATION ENERGY CORP	219 Shares of Common Stock		23,867	56,944
COSTCO WHSL CORP NEW	52 Shares of Common Stock		10,827	46,099
CUMMINS INC	159 Shares of Common Stock		39,108	51,483
DELTA AIRLINES INC	551 Shares of Common Stock		21,227	27,985
EBAY INC	839 Shares of Common Stock		45,393	54,627
EXXON MOBIL CORP	1,041 Shares of Common Stock		92,488	122,026
META PLATFORMS INC	267 Shares of Common Stock		43,270	152,841
FREEMPORT-MCMORAN INC	879 Shares of Common Stock		31,856	43,880
GENERAL DYNAMICS	133 Shares of Common Stock		28,639	40,193
HCA HEALTHCARE INC	173 Shares of Common Stock		25,057	70,312
HOME DEPOT INC	122 Shares of Common Stock		16,792	49,434
HOST HOTELS & RESORTS INC	2,189 Shares of Common Stock		42,685	38,526
JPMORGAN CHASE & CO	452 Shares of Common Stock		50,750	95,309
JOHNSON & JOHNSON	242 Shares of Common Stock		38,444	39,219
ELI LILLY & CO	102 Shares of Common Stock		12,934	90,366
MARRIOTT INTL INC CLASS A	239 Shares of Common Stock		36,806	59,415
MERCK & CO INC NEW COM	853 Shares of Common Stock		70,229	96,867
MICROSOFT CORP	809 Shares of Common Stock		73,104	348,113
MONDELEZ INTL INC CL A	392 Shares of Common Stock		28,915	28,879
NETAPP INC COM	425 Shares of Common Stock		44,618	52,492
NEWMONT CORPORATION	874 Shares of Common Stock		41,664	46,715
NEXTERA ENERGY INC COM	535 Shares of Common Stock		10,783	45,224
NIKE INC CLASS B	286 Shares of Common Stock		22,885	25,282
NVIDIA CORP	2,220 Shares of Common Stock		25,544	269,597
ORACLE SYSTEMS CORP	340 Shares of Common Stock		16,844	57,936
PEPSICO INC	242 Shares of Common Stock		22,090	41,152
QUANTA SVCS INC	207 Shares of Common Stock		42,127	61,717
RAYMOND JAMES FINANCIAL INC	349 Shares of Common Stock		37,751	42,739
REGENERON PHARMACEUTICALS	68 Shares of Common Stock		36,944	71,484
SBA COMMUNICATIONS CORP	197 Shares of Common Stock		47,669	47,418
SALESFORCE INC	216 Shares of Common Stock		61,205	59,121
SCHLUMBERGER LTD	1,051 Shares of Common Stock		41,261	44,089
CHARLES SCHWAB CORP NEW	516 Shares of Common Stock		22,954	33,442
TJX COMPANIES NEW	483 Shares of Common Stock		38,793	56,772
T-MOBILE US INC	283 Shares of Common Stock		40,497	58,400
TARGET CORP	304 Shares of Common Stock		24,265	47,381
TEXTRON INC	465 Shares of Common Stock		33,532	41,190
THERMO FISHER SCIENTIFIC INC	60 Shares of Common Stock		10,236	37,114
TRAVELERS COMPANIES INC	192 Shares of Common Stock		33,339	44,951
UBER TECHNOLOGIES INC COM	710 Shares of Common Stock		45,660	53,364
UNITED RENTALS INC	83 Shares of Common Stock		41,047	67,208
UNITEDHEALTH GROUP INC	137 Shares of Common Stock		26,442	80,101
VERTEX PHARMACEUTICALS INC	98 Shares of Common Stock		21,415	45,578
VISA INC	229 Shares of Common Stock		15,281	62,964
WALMART INC	708 Shares of Common Stock		35,716	57,171
WALT DISNEY CO	632 Shares of Common Stock		55,882	60,792
WELLS FARGO & CO NEW	824 Shares of Common Stock		49,131	46,548
TOTAL DOMESTIC COMMON STOCKS			2,457,605	4,702,898