

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [ ] a DFE (specify) \_\_\_\_
B This return/report is: [ ] the first return/report [ ] the final return/report [ ] an amended return/report [ ] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. [ ]
D Check box if filing under: [ ] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan ACCURATIME CORPORATION DEFINED BENEFIT PENSION PLAN
1b Three-digit plan number (PN) 003
1c Effective date of plan 01/01/2013
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) ACCURATIME CORPORATION 614 WEST 6TH STREET LOS ANGELES, CA 90017
2b Employer Identification Number (EIN) 95-4495888
2c Plan Sponsor's telephone number 213-489-7622
2d Business code (see instructions) 423940

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include plan administrator, employer/plan sponsor, and DFE.

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

Form 5500 (2024) v. 240311

|   |  |          |
|---|--|----------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor  | <b>3b</b> Administrator's EIN              |          |
|   | <b>3c</b> Administrator's telephone number |          |
| <b>4</b> 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:<br><b>a</b> Sponsor's name<br><b>c</b> Plan Name  | <b>4b</b> EIN                              |          |
|   | <b>4d</b> PN                               |          |
| <b>5</b> Total number of participants at the beginning of the plan year   | <b>5</b>                                   | <b>6</b> |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....<br><b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b>                               | <b>5</b> |
|   | <b>6a(2)</b>                               | <b>4</b> |
|   | <b>6b</b>                                  | <b>0</b> |
|   | <b>6c</b>                                  | <b>2</b> |
|   | <b>6d</b>                                  | <b>6</b> |
|   | <b>6e</b>                                  | <b>0</b> |
|   | <b>6f</b>                                  | <b>6</b> |
|   | <b>6g(1)</b>                               |          |
| <b>6g(2)</b>  |  |          |
| <b>6h</b>   |  | <b>0</b> |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....  | <b>7</b>                                   |          |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1A 1I 3D

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

|   |   |
|---|---|
| <b>9a</b> Plan funding arrangement (check all that apply)               | <b>9b</b> 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)

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

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

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**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.

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**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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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|   |  |  |
|---|--|--|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>▶ File as an attachment to Form 5500 or 5500-SF.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|---|--|--|

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|   |   |            |
|---|---|------------|
| <b>A</b> Name of plan<br><u>ACCURATIME CORPORATION DEFINED BENEFIT PENSION PLAN</u>   | <b>B</b> Three-digit plan number (PN) ▶   | <u>003</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>ACCURATIME CORPORATION</u>                                 | <b>D</b> Employer Identification Number (EIN)<br><u>95-4495888</u>  |            |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |            |

|   |                            |                           |                          |
|---|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>   |                            |                           |                          |
| <b>1</b> Enter the valuation date:  | Month <u>12</u>            | Day <u>31</u>             | Year <u>2024</u>         |
| <b>2</b> Assets:  |                            |                           |                          |
| <b>a</b> Market value .....   | <b>2a</b>                  | <u>1842737</u>            |                          |
| <b>b</b> Actuarial value .....  | <b>2b</b>                  | <u>1842737</u>            |                          |
| <b>3</b> Funding target/participant count breakdown   | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment .....   | <u>0</u>                   | <u>0</u>                  | <u>0</u>                 |
| <b>b</b> For terminated vested participants .....   | <u>2</u>                   | <u>5178</u>               | <u>5178</u>              |
| <b>c</b> For active participants .....  | <u>4</u>                   | <u>1728811</u>            | <u>1728811</u>           |
| <b>d</b> Total .....  | <u>6</u>                   | <u>1733989</u>            | <u>1733989</u>           |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>   |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....   | <b>4a</b>                  |                           |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate .....  | <b>5</b>                   | <u>5.32 %</u>             |                          |
| <b>6</b> Target normal cost   |                            |                           |                          |
| <b>a</b> Present value of current plan year accruals .....  | <b>6a</b>                  | <u>0</u>                  |                          |
| <b>b</b> Expected plan-related expenses .....   | <b>6b</b>                  | <u>0</u>                  |                          |
| <b>c</b> Target normal cost .....   | <b>6c</b>                  | <u>0</u>                  |                          |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                  |  |                     |  |
|------------------|--|---------------------|--|
| <b>SIGN HERE</b> |  |                     |  |
|                  | Signature of actuary                               | <u>04/25/2025</u>   | Date                                   |
|                  | <u>SHANELIN WANG, E.A.</u>                         | <u>23-04966</u>     | Most recent enrollment number          |
|                  | <u>CALIFORNIA BENEFIT PLANNERS</u>                 | <u>626-304-0088</u> | Telephone number (including area code) |
|                  | <u>3738 E COLORADO BLVD<br/>PASADENA, CA 91107</u> |                     |  |
|                  | Address of the firm                                |                     |  |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b> |  | (a) Carryover balance | (b) Prefunding balance |
|--|--|-----------------------|------------------------|
| <b>7</b>   | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....  | 0                     | 0                      |
| <b>8</b>   | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....   | 0                     | 0                      |
| <b>9</b>   | Amount remaining (line 7 minus line 8) .....   | 0                     | 0                      |
| <b>10</b>  | Interest on line 9 using prior year's actual return of <u>-2.17</u> % .....  | 0                     | 0                      |
| <b>11</b>  | Prior year's excess contributions to be added to prefunding balance:   |                       |                        |
| <b>a</b>   | Present value of excess contributions (line 38a from prior year) .....   |                       | 0                      |
| <b>b(1)</b>  | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.19</u> % ..... |                       | 0                      |
| <b>b(2)</b>  | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....   |                       | 0                      |
| <b>c</b>   | Total available at beginning of current plan year to add to prefunding balance .....   |                       | 0                      |
| <b>d</b>   | Portion of (c) to be added to prefunding balance .....   |                       | 0                      |
| <b>12</b>  | Other reductions in balances due to elections or deemed elections .....  | 0                     | 0                      |
| <b>13</b>  | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....   | 0                     | 0                      |

| <b>Part III Funding Percentages</b> |  |           |          |
|-------------------------------------|--|-----------|----------|
| <b>14</b>                           | Funding target attainment percentage .....   | <b>14</b> | 106.27 % |
| <b>15</b>                           | Adjusted funding target attainment percentage .....  | <b>15</b> | 106.27 % |
| <b>16</b>                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 102.42 % |
| <b>17</b>                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....  | <b>17</b> | %        |

| <b>Part IV Contributions and Liquidity Shortfalls</b> |                                | <b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b> |                       |                                |                              |   |  |
|---|--------------------------------|--|-----------------------|--------------------------------|------------------------------|---|--|
| (a) Date (MM-DD-YYYY)                                 | (b) Amount paid by employer(s) | (c) Amount paid by employees   | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |   |  |
|   |                                |  |                       |                                |                              |   |  |
|   |                                |  |                       |                                |                              |   |  |
|   |                                |  |                       |                                |                              |   |  |
|   |                                |  |                       |                                |                              |   |  |
|   |                                |  |                       |                                |                              |   |  |
|   |                                |  |                       |                                |                              |   |  |
| <b>Totals ▶</b>                                       |                                |  | <b>18(b)</b>          | 0                              | <b>18(c)</b>                 | 0 |  |

|  |  |   |
|--|--|---|
| <b>19</b>  | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |   |
| <b>a</b>   | Contributions allocated toward unpaid minimum required contributions from prior years .....                                | <b>19a</b> 0  |
| <b>b</b>   | Contributions made to avoid restrictions adjusted to valuation date .....  | <b>19b</b> 0  |
| <b>c</b>   | Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....             | <b>19c</b> 0  |
| <b>20</b>  | Quarterly contributions and liquidity shortfalls:  |   |
| <b>a</b>   | Did the plan have a "funding shortfall" for the prior year? .....  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>b</b>   | If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....             | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| <b>c</b>   | If line 20a is "Yes," see instructions and complete the following table as applicable:                                     |   |
| Liquidity shortfall as of end of quarter of this plan year |  |   |
| (1) 1st  | (2) 2nd  | (3) 3rd   |
|  |  |   |
| (4) 4th  |  |   |

|   |   |  |                                     |   |
|---|---|--|-------------------------------------|---|
| <b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b> |   |  |                                     |   |
| <b>21</b> Discount rate:  |   |  |                                     |   |
| <b>a</b> Segment rates:   | 1st segment:<br>5.01 %                                    | 2nd segment:<br>5.26 %                         | 3rd segment:<br>5.59 %              | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                      |   |  |                                     | <b>21b</b> 0  |
| <b>22</b> Weighted average retirement age .....                                   |   |  |                                     | <b>22</b> 66  |
| <b>23</b> Mortality table(s) (see instructions)                                   | <input checked="" type="checkbox"/> Prescribed - combined | <input type="checkbox"/> Prescribed - separate | <input type="checkbox"/> Substitute |   |

|   |  |  |  |           |
|---|--|--|--|-----------|
| <b>Part VI Miscellaneous Items</b>  |  |  |  |           |
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |  |  |  |           |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                      |  |  |  |           |
| <b>26</b> Demographic and benefit information   |  |  |  |           |
| <b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                            |  |  |  |           |
| <b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                      |  |  |  |           |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....   |  |  |  | <b>27</b> |

|   |  |  |  |             |
|---|--|--|--|-------------|
| <b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>   |  |  |  |             |
| <b>28</b> Unpaid minimum required contributions for all prior years .....   |  |  |  | <b>28</b> 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... |  |  |  | <b>29</b> 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....                                    |  |  |  | <b>30</b> 0 |

|  |                     |                    |               |              |
|--|---------------------|--------------------|---------------|--------------|
| <b>Part VIII Minimum Required Contribution For Current Year</b>  |                     |                    |               |              |
| <b>31</b> Target normal cost and excess assets (see instructions):   |                     |                    |               |              |
| <b>a</b> Target normal cost (line 6c) .....  |                     |                    |               | <b>31a</b> 0 |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....   |                     |                    |               | <b>31b</b> 0 |
| <b>32</b> Amortization installments:   | Outstanding Balance |                    | Installment   |              |
| <b>a</b> Net shortfall amortization installment .....  | 0                   |                    | 0             |              |
| <b>b</b> Waiver amortization installment .....   | 0                   |                    | 0             |              |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                     |                    |               | <b>33</b>    |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....  |                     |                    |               | <b>34</b> 0  |
|  | Carryover balance   | Prefunding balance | Total balance |              |
| <b>35</b> Balances elected for use to offset funding requirement .....   | 0                   | 0                  | 0             |              |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....  |                     |                    |               | <b>36</b> 0  |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....  |                     |                    |               | <b>37</b> 0  |
| <b>38</b> Present value of excess contributions for current year (see instructions)  |                     |                    |               |              |
| <b>a</b> Total (excess, if any, of line 37 over line 36)   |                     |                    |               | <b>38a</b> 0 |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....  |                     |                    |               | <b>38b</b> 0 |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....  |                     |                    |               | <b>39</b> 0  |
| <b>40</b> Unpaid minimum required contributions for all years .....  |                     |                    |               | <b>40</b> 0  |

|   |  |  |  |  |
|---|--|--|--|--|
| <b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>   |  |  |  |  |
| <b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021 |  |  |  |  |

|  |   |  |
|--|---|--|
| <b>SCHEDULE I</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information—Small Plan</b><br><br>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).<br><br><b>▶ File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2024</b><br><br><b>This Form is Open to Public Inspection</b> |
|--|---|--|

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

|  |  |
|--|--|
| <b>A</b> Name of plan<br><b>ACCURATIME CORPORATION DEFINED BENEFIT PENSION PLAN</b>            | <b>B</b> Three-digit plan number (PN) ▶ <b>003</b>                 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>ACCURATIME CORPORATION</b> | <b>D</b> Employer Identification Number (EIN)<br><b>95-4495888</b> |

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

**Part I Small Plan Financial Information**

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.**

|   |              | (a) Beginning of Year | (b) End of Year |
|---|--------------|-----------------------|-----------------|
| <b>1 Plan Assets and Liabilities:</b>   |              |                       |                 |
| <b>a</b> Total plan assets .....  | <b>1a</b>    | 3461396               | 3525863         |
| <b>b</b> Total plan liabilities .....   | <b>1b</b>    | 0                     | 0               |
| <b>c</b> Net plan assets (subtract line 1b from line 1a) .....                      | <b>1c</b>    | 3461396               | 3525863         |
| <b>2 Income, Expenses, and Transfers for this Plan Year:</b>                        |              | (a) Amount            | (b) Total       |
| <b>a</b> Contributions received or receivable:                                      |              |                       |                 |
| (1) Employers .....   | <b>2a(1)</b> | 0                     |                 |
| (2) Participants .....  | <b>2a(2)</b> | 0                     |                 |
| (3) Others (including rollovers) .....  | <b>2a(3)</b> | 0                     |                 |
| <b>b</b> Noncash contributions .....  | <b>2b</b>    | 0                     |                 |
| <b>c</b> Other income .....   | <b>2c</b>    | 69157                 |                 |
| <b>d</b> Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c) .....             | <b>2d</b>    |                       | 69157           |
| <b>e</b> Benefits paid (including direct rollovers) .....                           | <b>2e</b>    | 0                     |                 |
| <b>f</b> Corrective distributions (see instructions) .....                          | <b>2f</b>    | 0                     |                 |
| <b>g</b> Certain deemed distributions of participant loans (see instructions) ..... | <b>2g</b>    | 0                     |                 |
| <b>h</b> Administrative service providers (salaries, fees, and commissions) .....   | <b>2h</b>    | 4690                  |                 |
| <b>i</b> Other expenses .....   | <b>2i</b>    | 0                     |                 |
| <b>j</b> Total expenses (add lines 2e, 2f, 2g, 2h, and 2i) .....                    | <b>2j</b>    |                       | 4690            |
| <b>k</b> Net income (loss) (subtract line 2j from line 2d) .....                    | <b>2k</b>    |                       | 64467           |
| <b>l</b> Transfers to (from) the plan (see instructions) .....                      | <b>2l</b>    |                       |                 |

**3 Specific Assets:** If the plan held assets at any time during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

|  |           | Yes | No | Amount |
|--|-----------|-----|----|--------|
| <b>a</b> Partnership/joint venture interests .....             | <b>3a</b> |     | X  |        |
| <b>b</b> Employer real property .....                          | <b>3b</b> |     | X  |        |
| <b>c</b> Real estate (other than employer real property) ..... | <b>3c</b> | X   |    | 931140 |
| <b>d</b> Employer securities .....                             | <b>3d</b> |     | X  |        |
| <b>e</b> Participant loans .....                               | <b>3e</b> |     | X  |        |
| <b>f</b> Loans (other than to participants) .....              | <b>3f</b> |     | X  |        |
| <b>g</b> Tangible personal property .....                      | <b>3g</b> |     | X  |        |

|                |                             |
|----------------|-----------------------------|
| <b>Part II</b> | <b>Compliance Questions</b> |
|----------------|-----------------------------|

|  |           | Yes | No | Amount |
|--|-----------|-----|----|--------|
| <b>4</b> During the plan year:   |           |     |    |        |
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) ..... | <b>4a</b> |     | X  |        |
| <b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance. ....  | <b>4b</b> |     | X  |        |
| <b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? .....  | <b>4c</b> |     | X  |        |
| <b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.) .....  | <b>4d</b> |     | X  |        |
| <b>e</b> Was the plan covered by a fidelity bond? .....  | <b>4e</b> | X   |    | 150000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....  | <b>4f</b> |     | X  |        |
| <b>g</b> 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? .....   | <b>4g</b> |     | X  |        |
| <b>h</b> 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? .....   | <b>4h</b> |     | X  |        |
| <b>i</b> Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest? .....   | <b>4i</b> | X   |    | 931140 |
| <b>j</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....  | <b>4j</b> |     | X  |        |
| <b>k</b> Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.) .....                 | <b>4k</b> | X   |    |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....   | <b>4l</b> |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....   | <b>4m</b> |     |    |        |
| <b>n</b> 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 .....   | <b>4n</b> |     |    |        |

**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 538575.

|  |  |  |
|--|--|--|
| <p><b>Form 5500</b><br/>Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p>Department of Labor<br/>Employee Benefits Security<br/>Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p> | <p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p>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>▶ <b>Complete all entries in accordance with the Instructions to the Form 5500.</b></p> | <p>OMB Nos. 1210-0110<br/>1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p><b>This Form is Open to Public Inspection</b></p> |
|--|--|--|

**Part I Annual Report Identification Information**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

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><b>1a</b> Name of plan<br/>ACCURATIME CORPORATION DEFINED BENEFIT PENSION PLAN</p>   | <p><b>1b</b> Three-digit plan number (PN) ▶ <u>003</u></p>   |
| <p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br/>Mailing address (include room, apt., suite no. and street or P.O. Box)<br/>City or town, state or province, country, and ZIP or foreign postal code (If foreign, see instructions)</p> <p>ACCURATIME CORPORATION</p> <p>614 West 6th Street</p> <p>US LOS ANGELES CA 90017</p> | <p><b>1c</b> Effective date of plan<br/><u>01/01/2013</u></p> <p><b>2b</b> Employer Identification Number (EIN)<br/><u>95-4495888</u></p> <p><b>2c</b> Plan Sponsor's telephone number<br/><u>(213) 489-7622</u></p> <p><b>2d</b> Business code (see instructions)<br/><u>423940</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.

|                  |                                    |           |  |
|------------------|------------------------------------|-----------|--|
| <b>SIGN HERE</b> |                                    | 6/12/2025 | ROBERT KRIEF   |
|                  | Signature of plan administrator    | Date      | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b> |                                    | 6/12/2025 | ROBERT KRIEF   |
|                  | Signature of employer/plan sponsor | Date      | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b> |                                    |           |  |
|                  | Signature of DFE                   | Date      | Enter name of individual signing as DFE                      |

|   |  |          |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
|---|--|----------|--|---|--------------|---|---|--------------|---|---|-----------|--|---|-----------|---|---|-----------|---------------------------------------|---|-----------|---|---|-----------|----------------------------|---|--------------|--|--|--------------|--|--|-----------|---|---|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: black; width: 100%; height: 20px;"></div>   |          |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN and the plan name and the plan number from the last return/report:<br><b>a</b> Sponsor's name<br><b>c</b> Plan name | <b>4b</b> EIN<br><br><b>4d</b> PN  |          |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>5</b> Total number of participants at the beginning of the plan year   | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>5</b></td> <td style="width:80%;"></td> <td style="width:10%; text-align: center;">6</td> </tr> </table>  | <b>5</b> |  | 6 |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>5</b>  |  | 6        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6</b> 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).  | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:80%;"></td> <td style="width:10%;"></td> </tr> <tr> <td><b>6a(1)</b></td> <td>Total number of active participants at the beginning of the plan year</td> <td style="text-align: center;">5</td> </tr> <tr> <td><b>6a(2)</b></td> <td>Total number of active participants at the end of the plan year</td> <td style="text-align: center;">4</td> </tr> <tr> <td><b>6b</b></td> <td>Retired or separated participants receiving benefits</td> <td style="text-align: center;">0</td> </tr> <tr> <td><b>6c</b></td> <td>Other retired or separated participants entitled to future benefits</td> <td style="text-align: center;">2</td> </tr> <tr> <td><b>6d</b></td> <td>Subtotal. Add lines 6a(2), 6b, and 6c</td> <td style="text-align: center;">6</td> </tr> <tr> <td><b>6e</b></td> <td>Deceased participants whose beneficiaries are receiving or are entitled to receive benefits</td> <td style="text-align: center;">0</td> </tr> <tr> <td><b>6f</b></td> <td>Total. Add lines 6d and 6e</td> <td style="text-align: center;">6</td> </tr> <tr> <td><b>6g(1)</b></td> <td>Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)</td> <td></td> </tr> <tr> <td><b>6g(2)</b></td> <td>Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)</td> <td></td> </tr> <tr> <td><b>6h</b></td> <td>Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested</td> <td style="text-align: center;">0</td> </tr> </table> |          |  |   | <b>6a(1)</b> | Total number of active participants at the beginning of the plan year | 5 | <b>6a(2)</b> | Total number of active participants at the end of the plan year | 4 | <b>6b</b> | Retired or separated participants receiving benefits | 0 | <b>6c</b> | Other retired or separated participants entitled to future benefits | 2 | <b>6d</b> | Subtotal. Add lines 6a(2), 6b, and 6c | 6 | <b>6e</b> | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits | 0 | <b>6f</b> | Total. Add lines 6d and 6e | 6 | <b>6g(1)</b> | Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) |  | <b>6g(2)</b> | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) |  | <b>6h</b> | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | 0 |
|   |  |          |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6a(1)</b>  | Total number of active participants at the beginning of the plan year  | 5        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6a(2)</b>  | Total number of active participants at the end of the plan year  | 4        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6b</b>   | Retired or separated participants receiving benefits   | 0        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6c</b>   | Other retired or separated participants entitled to future benefits  | 2        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6d</b>   | Subtotal. Add lines 6a(2), 6b, and 6c  | 6        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6e</b>   | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits  | 0        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6f</b>   | Total. Add lines 6d and 6e   | 6        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6g(1)</b>  | Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)   |          |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6g(2)</b>  | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)   |          |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>6h</b>   | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested  | 0        |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)  | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>7</b></td> <td style="width:80%;"></td> <td style="width:10%;"></td> </tr> </table>   | <b>7</b> |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |
| <b>7</b>  |  |          |  |   |              |   |   |              |   |   |           |  |   |           |   |   |           |                                       |   |           |   |   |           |                            |   |              |  |  |              |  |  |           |   |   |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 1I 3D

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

|  |   |  |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
|--|---|--|-----------|-----|--------------------------|--|-----|-------------------------------------|-------|-----|--------------------------|-------------------------------|--|-----|--------------------------|-----------|-----|--------------------------|--|-----|-------------------------------------|-------|-----|--------------------------|-------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)  | <b>9b</b> Plan benefit arrangement (check all that apply) |  |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
| <table style="width:100%;"> <tr> <td style="width:5%;">(1)</td> <td style="width:5%;"><input type="checkbox"/></td> <td>Insurance</td> </tr> <tr> <td>(2)</td> <td><input type="checkbox"/></td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td><input checked="" type="checkbox"/></td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td><input type="checkbox"/></td> <td>General assets of the sponsor</td> </tr> </table> | (1)   | <input type="checkbox"/>                   | Insurance | (2) | <input type="checkbox"/> | Code section 412(e)(3) insurance contracts | (3) | <input checked="" type="checkbox"/> | Trust | (4) | <input type="checkbox"/> | General assets of the sponsor | <table style="width:100%;"> <tr> <td style="width:5%;">(1)</td> <td style="width:5%;"><input type="checkbox"/></td> <td>Insurance</td> </tr> <tr> <td>(2)</td> <td><input type="checkbox"/></td> <td>Code section 412(e)(3) insurance contracts</td> </tr> <tr> <td>(3)</td> <td><input checked="" type="checkbox"/></td> <td>Trust</td> </tr> <tr> <td>(4)</td> <td><input type="checkbox"/></td> <td>General assets of the sponsor</td> </tr> </table> | (1) | <input type="checkbox"/> | Insurance | (2) | <input type="checkbox"/> | Code section 412(e)(3) insurance contracts | (3) | <input checked="" type="checkbox"/> | Trust | (4) | <input type="checkbox"/> | General assets of the sponsor |
| (1)  | <input type="checkbox"/>                                  | Insurance                                  |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
| (2)  | <input type="checkbox"/>                                  | Code section 412(e)(3) insurance contracts |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
| (3)  | <input checked="" type="checkbox"/>                       | Trust                                      |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
| (4)  | <input type="checkbox"/>                                  | General assets of the sponsor              |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
| (1)  | <input type="checkbox"/>                                  | Insurance                                  |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
| (2)  | <input type="checkbox"/>                                  | Code section 412(e)(3) insurance contracts |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
| (3)  | <input checked="" type="checkbox"/>                       | Trust                                      |           |     |                          |  |     |                                     |       |     |                          |                               |  |     |                          |           |     |                          |  |     |                                     |       |     |                          |                               |
| (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)

|  |                                     |  |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
|--|-------------------------------------|--|---------------------------------|-----|--------------------------|--|-----|-------------------------------------|--|-----|--------------------------|---|-----|--------------------------|---|--|-----|--------------------------|---------------------------|-----|-------------------------------------|--|-----|--------------------------|---|-----|--------------------------|----------------------------------|-----|--------------------------|--|-----|--------------------------|-------------------------------------|
| <b>a Pension Schedules</b>   | <b>b General Schedules</b>          |  |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| <table style="width:100%;"> <tr> <td style="width:5%;">(1)</td> <td style="width:5%;"><input type="checkbox"/></td> <td>R (Retirement Plan Information)</td> </tr> <tr> <td>(2)</td> <td><input type="checkbox"/></td> <td>MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</td> </tr> <tr> <td>(3)</td> <td><input checked="" type="checkbox"/></td> <td>SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</td> </tr> <tr> <td>(4)</td> <td><input type="checkbox"/></td> <td>DCG (Individual Plan Information) - Number Attached _____</td> </tr> <tr> <td>(5)</td> <td><input type="checkbox"/></td> <td>MEP (Multiple-Employer Retirement Plan Information)</td> </tr> </table> | (1)                                 | <input type="checkbox"/>   | R (Retirement Plan Information) | (2) | <input type="checkbox"/> | MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (3) | <input checked="" type="checkbox"/> | SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | (4) | <input type="checkbox"/> | DCG (Individual Plan Information) - Number Attached _____ | (5) | <input type="checkbox"/> | MEP (Multiple-Employer Retirement Plan Information) | <table style="width:100%;"> <tr> <td style="width:5%;">(1)</td> <td style="width:5%;"><input type="checkbox"/></td> <td>H (Financial Information)</td> </tr> <tr> <td>(2)</td> <td><input checked="" type="checkbox"/></td> <td>I (Financial Information - Small Plan)</td> </tr> <tr> <td>(3)</td> <td><input type="checkbox"/></td> <td>A (Insurance Information) - Number Attached _____</td> </tr> <tr> <td>(4)</td> <td><input type="checkbox"/></td> <td>C (Service Provider Information)</td> </tr> <tr> <td>(5)</td> <td><input type="checkbox"/></td> <td>D (DFE/Participating Plan Information)</td> </tr> <tr> <td>(6)</td> <td><input type="checkbox"/></td> <td>G (Financial Transaction Schedules)</td> </tr> </table> | (1) | <input type="checkbox"/> | H (Financial Information) | (2) | <input checked="" type="checkbox"/> | I (Financial Information - Small Plan) | (3) | <input type="checkbox"/> | A (Insurance Information) - Number Attached _____ | (4) | <input type="checkbox"/> | C (Service Provider Information) | (5) | <input type="checkbox"/> | D (DFE/Participating Plan Information) | (6) | <input type="checkbox"/> | G (Financial Transaction Schedules) |
| (1)  | <input type="checkbox"/>            | R (Retirement Plan Information)  |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (2)  | <input type="checkbox"/>            | MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (3)  | <input checked="" type="checkbox"/> | SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                               |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (4)  | <input type="checkbox"/>            | DCG (Individual Plan Information) - Number Attached _____  |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (5)  | <input type="checkbox"/>            | MEP (Multiple-Employer Retirement Plan Information)  |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (1)  | <input type="checkbox"/>            | H (Financial Information)  |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (2)  | <input checked="" type="checkbox"/> | I (Financial Information - Small Plan)   |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (3)  | <input type="checkbox"/>            | A (Insurance Information) - Number Attached _____  |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (4)  | <input type="checkbox"/>            | C (Service Provider Information)   |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (5)  | <input type="checkbox"/>            | D (DFE/Participating Plan Information)   |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |
| (6)  | <input type="checkbox"/>            | G (Financial Transaction Schedules)  |                                 |     |                          |  |     |                                     |  |     |                          |   |     |                          |   |  |     |                          |                           |     |                                     |  |     |                          |   |     |                          |                                  |     |                          |  |     |                          |                                     |

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|                 |   |
|-----------------|---|
| <b>Part III</b> | <b>Form M-1 Compliance Information (to be completed by welfare benefit plans)</b> |
|-----------------|---|

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**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

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**11c** Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 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 \_\_\_\_\_

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**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

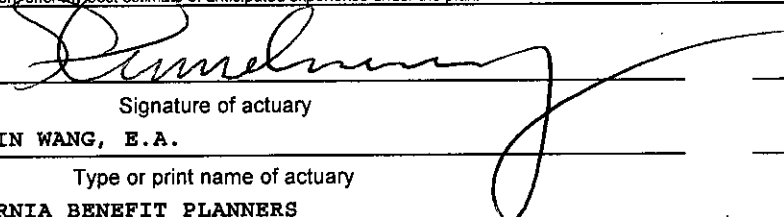
|   |  |   |     |
|---|--|---|-----|
| <b>A</b> Name of plan<br>ACCURATIME CORPORATION DEFINED BENEFIT PENSION PLAN  |  | <b>B</b> Three-digit plan number (PN) ▶   | 003 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>ACCURATIME CORPORATION  |  | <b>D</b> Employer Identification Number (EIN)<br>95-4495888   |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B |  | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |     |

**Part I Basic Information**

|   |                            |                           |                          |
|---|----------------------------|---------------------------|--------------------------|
| <b>1</b> Enter the valuation date: Month <u>12</u> Day <u>31</u> Year <u>2024</u>   |                            |                           |                          |
| <b>2</b> Assets:  |                            |                           |                          |
| <b>a</b> Market value .....   |                            | <b>2a</b>                 | 1,842,737                |
| <b>b</b> Actuarial value .....  |                            | <b>2b</b>                 | 1,842,737                |
| <b>3</b> Funding target/participant count breakdown:  | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment ....  | 0                          | 0                         | 0                        |
| <b>b</b> For terminated vested participants .....   | 2                          | 5,178                     | 5,178                    |
| <b>c</b> For active participants .....  | 4                          | 1,728,811                 | 1,728,811                |
| <b>d</b> Total .....  | 6                          | 1,733,989                 | 1,733,989                |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>  |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....   |                            | <b>4a</b>                 |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... |                            | <b>4b</b>                 |                          |
| <b>5</b> Effective interest rate .....  |                            | <b>5</b>                  | 5.32 %                   |
| <b>6</b> Target normal cost   |                            |                           |                          |
| <b>a</b> Present value of current plan year accruals .....  |                            | <b>6a</b>                 | 0                        |
| <b>b</b> Expected plan-related expenses .....   |                            | <b>6b</b>                 | 0                        |
| <b>c</b> Target normal cost .....   |                            | <b>6c</b>                 | 0                        |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                             |  |                               |
|-----------------------------|--|-------------------------------|
| <b>SIGN HERE</b>            |  | <u>04/25/2025</u>             |
|                             | Signature of actuary   | Date                          |
|                             | SHANELIN WANG, E.A.  | 23-04966                      |
|                             | Type or print name of actuary  | Most recent enrollment number |
| CALIFORNIA BENEFIT PLANNERS | (626) 304-0088   |                               |
| Firm name                   | Telephone number (including area code)   |                               |
| 3738 E COLORADO BLVD        |  |                               |
| US PASADENA CA 91107        |  |                               |
| Address of the firm         |  |                               |

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

| Part II | Beginning of Year Carryover and Prefunding Balances   | (a) Carryover balance | (b) Prefunding balance |
|---------|---|-----------------------|------------------------|
| 7       | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....   | 0                     | 0                      |
| 8       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....  | 0                     | 0                      |
| 9       | Amount remaining (line 7 minus line 8) .....  | 0                     | 0                      |
| 10      | Interest on line 9 using prior year's actual return of <u>-2.17%</u> .....  | 0                     | 0                      |
| 11      | Prior year's excess contributions to be added to prefunding balance:  |                       |                        |
| a       | Present value of excess contributions (line 38a from prior year) .....  |                       | 0                      |
| b(1)    | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.19%</u> ... |                       | 0                      |
| b(2)    | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....  |                       | 0                      |
| c       | Total available at beginning of current plan year to add to prefunding balance  |                       | 0                      |
| d       | Portion of (c) to be added to prefunding balance .....  |                       | 0                      |
| 12      | Other reductions in balances due to elections or deemed elections .....   | 0                     | 0                      |
| 13      | Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) ....   | 0                     | 0                      |

| Part III | Funding Percentages  |    |          |
|----------|--|----|----------|
| 14       | Funding target attainment percentage .....   | 14 | 106.27 % |
| 15       | Adjusted funding target attainment percentage .....  | 15 | 106.27 % |
| 16       | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | 16 | 102.42 % |
| 17       | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....  | 17 | %        |

| Part IV  | Contributions and Liquidity Shortfalls   |                                |                              |                       |                                |                              |   |
|----------|--|--------------------------------|------------------------------|-----------------------|--------------------------------|------------------------------|---|
| 18       | Contributions made to the plan for the plan year by employer(s) and employees: |                                |                              |                       |                                |                              |   |
|          | (a) Date (MM-DD-YYYY)  | (b) Amount paid by employer(s) | (c) Amount paid by employees | (a) Date (MM-DD-YYYY) | (b) Amount paid by employer(s) | (c) Amount paid by employees |   |
|          |  |                                |                              |                       |                                |                              |   |
|          |  |                                |                              |                       |                                |                              |   |
|          |  |                                |                              |                       |                                |                              |   |
|          |  |                                |                              |                       |                                |                              |   |
|          |  |                                |                              |                       |                                |                              |   |
|          |  |                                |                              |                       |                                |                              |   |
|          |  |                                |                              |                       |                                |                              |   |
|          |  |                                |                              |                       |                                |                              |   |
| Totals ▶ |  |                                |                              | 18(b)                 | 0                              | 18(c)                        | 0 |

|    |  |       |
|----|--|-------|
| 19 | Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |       |
| a  | Contributions allocated toward unpaid minimum required contributions from prior years .....                                | 19a 0 |
| b  | Contributions made to avoid restrictions adjusted to valuation date .....  | 19b 0 |
| c  | Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....             | 19c 0 |

|  |  |   |         |         |
|--|--|---|---------|---------|
| 20   | Quarterly contributions and liquidity shortfalls:  |   |         |         |
| a  | Did the plan have a "funding shortfall" for the prior year? .....  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |         |         |
| b  | If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No            |         |         |
| c  | If line 20a is "Yes," see instructions and complete the following table as applicable:                         |   |         |         |
| Liquidity shortfall as of end of quarter of this plan year |  |   |         |         |
|  | (1) 1st  | (2) 2nd   | (3) 3rd | (4) 4th |
|  |  |   |         |         |

**Part V Assumptions Used To Determine Funding Target and Target Normal Cost**

**21** Discount rate:

|  |                        |                        |                        |   |
|--|------------------------|------------------------|------------------------|---|
| <b>a</b> Segment rates:                      | 1st segment:<br>5.01 % | 2nd segment:<br>5.26 % | 3rd segment:<br>5.59 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) ..... |                        |                        |                        | <b>21b</b> 0  |

**22** Weighted average retirement age ..... **22** 66

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment .....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment .....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment .....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment .....  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment ..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|  |           |   |
|--|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....  | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

|  |            |   |
|--|------------|---|
| <b>a</b> Target normal cost (line 6c) .....                                | <b>31a</b> | 0 |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a ..... | <b>31b</b> | 0 |

**32** Amortization installments:

|   | Outstanding Balance | Installment |
|---|---------------------|-------------|
| <b>a</b> Net shortfall amortization installment ..... | 0                   | 0           |
| <b>b</b> Waiver amortization installment .....        | 0                   | 0           |

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_ ) and the waived amount ..... **33**

**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..... **34** 0

|   | Carryover balance | Prefunding Balance | Total balance |
|---|-------------------|--------------------|---------------|
| <b>35</b> Balances elected for use to offset funding requirement .....  | 0                 | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....   |                   |                    | <b>36</b> 0   |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) ..... |                   |                    | <b>37</b> 0   |

**38** Present value of excess contributions for current year (see instructions)

|   |            |   |
|---|------------|---|
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....  | <b>38a</b> | 0 |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances ..... | <b>38b</b> | 0 |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....       | <b>39</b>  | 0 |
| <b>40</b> Unpaid minimum required contributions for all years .....   | <b>40</b>  | 0 |

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

**Schedule SB, line 22 -  
Description of Weighted Average Retirement Age**

**Accuratime Corporation Defined Benefit Pension Plan**

**95-4495888 / 003**

**For the plan year 01/01/2024 through 12/31/2024**

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The age reported is the weighted average of the assumed retirement ages for all active participants as of the valuation date based on their funding target or target normal cost should the funding target of the plan be zero rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

**Schedule SB, Part V**  
**Summary of Plan Provisions**  
**Accuratime Corporation Defined Benefit Pension Plan**  
**95-4495888 / 003**  
**For the plan year 01/01/2024 through 12/31/2024**

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**Employer:** Accuratime Corporation  
Type of Entity - S Corporation  
EIN: 95-4495888 TIN: 27-1415924 Plan #: 003 Plan Type: Defined Benefit

**Dates:** Effective - 01/01/2013 Valuation - 12/31/2024

**Eligibility:** All employees excluding non-resident aliens, members of an excluded class and union  
Minimum age - 21 Months of service - 12  
Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000  
Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

**Retirement:** Normal - First of month coincident with or next following attainment of age 65 and completion of 5 years of participation  
Early - Not provided

**Average Compensation:** Highest 3 consecutive years of service  
Top Heavy Minimum Benefit - Highest 3 consecutive years of participation

**Plan Benefits:** Retirement - Frozen benefit formula  
Accrued Benefit - Frozen accrued benefit as of 01/01/2016  
Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum  
Early Retirement - None  
Death Benefit - Present Value of Accrued Benefit  
Disability Benefit - None

**Top Heavy Minimum:** Frozen Top-Heavy benefit

**IRS Limitations:** 415 Limits - Percent: 100 Dollar: \$210,000  
Maximum 401(a)(17) compensation - \$345,000

**PBGC:** Plan is covered by Pension Benefit Guaranty Corporation

**Normal Form:** Life Annuity

**Optional Forms:** Lump Sum  
Life Annuity Guaranteed for 10 Years  
Joint with 50%, 75% or 100% Survivor Benefit

**Vesting Schedule:**

| Years | Percent |
|-------|---------|
| 0-1   | 0%      |
| 2     | 20%     |
| 3     | 40%     |
| 4     | 60%     |
| 5     | 80%     |
| 6     | 100%    |

Service is calculated using all years of service

**Schedule SB, Part V**  
**Summary of Plan Provisions**  
**Accuratime Corporation Defined Benefit Pension Plan**  
**95-4495888 / 003**  
**For the plan year 01/01/2024 through 12/31/2024**

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**Present Value of Accrued Benefit:** Based on the greater of 417(e) or Actuarial Equivalence

**417(e):**

| Interest Rates - | Fifth Month Prior to Plan Yr Beg * |        |        |
|------------------|------------------------------------|--------|--------|
|                  | Segment #                          | Years  | Rate % |
|                  | Segment 1                          | 0 - 5  | 5.45   |
|                  | Segment 2                          | 6 - 20 | 5.52   |
|                  | Segment 3                          | > 20   | 5.43   |

Mortality Table - 24E - 2024 Applicable Mortality Table for 417(e) (unisex)

**Actuarial Equivalence:**

|                              |   |
|------------------------------|---|
| Pre-Retirement - Interest -  | 5%  |
| Mortality Table -            | None  |
| Post-Retirement - Interest - | 5%  |
| Mortality Table -            | 24E - 2024 Applicable Mortality Table for 417(e) (unisex) |

**Schedule SB, Part V**  
**Statement of Actuarial Assumptions/Methods**  
**Accuratime Corporation Defined Benefit Pension Plan**  
**95-4495888 / 003**  
**For the plan year 01/01/2024 through 12/31/2024**

**Valuation Date:** 12/31/2024

**Funding Method:** As prescribed in IRC Section 430  
 Age - Eligibility age at nearest birthday and other ages at nearest birthday

Retrospective Compensation - Highest 3 consecutive years of service  
 Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -

| Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C) |        |        | Segment rates as of September 30, 2023 As permitted under IRC 430(h)(2)(C)(iv)(II) - ARP |        |        |
|--|--------|--------|--|--------|--------|
| Segment #  | Year   | Rate % | Segment #  | Year   | Rate % |
| Segment 1  | 0 - 5  | 5.01   | Segment 1  | 0 - 5  | 5.01   |
| Segment 2  | 6 - 20 | 5.26   | Segment 2  | 6 - 20 | 5.26   |
| Segment 3  | > 20   | 5.36   | Segment 3  | > 20   | 5.59   |

Pre-Retirement - Mortality Table - None  
 Improvement Scale - None  
 Early Retirement Table - None  
 Turnover Table - None  
 Disability Table - None  
 Salary Scale - None  
 Expense Load - None  
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 24C - 2024 Combined  
 Improvement Scale - None  
 Cost of Living - None

**Asset Valuation Method:** Fair market value of assets adjusted for contributions under IRC 430(g)(4)

**Schedule SB, Part V**  
**Summary of Plan Provisions**  
**Accuratime Corporation Defined Benefit Pension Plan**  
**95-4495888 / 003**  
**For the plan year 01/01/2024 through 12/31/2024**

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**Employer:** Accuratime Corporation  
Type of Entity - S Corporation  
EIN: 95-4495888 TIN: 27-1415924 Plan #: 003 Plan Type: Defined Benefit

**Dates:** Effective - 01/01/2013 Valuation - 12/31/2024

**Eligibility:** All employees excluding non-resident aliens, members of an excluded class and union  
Minimum age - 21 Months of service - 12  
Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000  
Plan Entry - First day of 1st or 7th month of plan year on or next following eligibility satisfaction

**Retirement:** Normal - First of month coincident with or next following attainment of age 65 and completion of 5 years of participation  
Early - Not provided

**Average Compensation:** Highest 3 consecutive years of service  
Top Heavy Minimum Benefit - Highest 3 consecutive years of participation

**Plan Benefits:** Retirement - Frozen benefit formula  
Accrued Benefit - Frozen accrued benefit as of 01/01/2016  
Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum  
Early Retirement - None  
Death Benefit - Present Value of Accrued Benefit  
Disability Benefit - None

**Top Heavy Minimum:** Frozen Top-Heavy benefit

**IRS Limitations:** 415 Limits - Percent: 100 Dollar: \$210,000  
Maximum 401(a)(17) compensation - \$345,000

**PBGC:** Plan is covered by Pension Benefit Guaranty Corporation

**Normal Form:** Life Annuity

**Optional Forms:** Lump Sum  
Life Annuity Guaranteed for 10 Years  
Joint with 50%, 75% or 100% Survivor Benefit

**Vesting Schedule:**

| Years | Percent |
|-------|---------|
| 0-1   | 0%      |
| 2     | 20%     |
| 3     | 40%     |
| 4     | 60%     |
| 5     | 80%     |
| 6     | 100%    |

Service is calculated using all years of service

**Schedule SB, Part V**  
**Summary of Plan Provisions**  
**Accuratime Corporation Defined Benefit Pension Plan**  
**95-4495888 / 003**  
**For the plan year 01/01/2024 through 12/31/2024**

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**Present Value of Accrued Benefit:** Based on the greater of 417(e) or Actuarial Equivalence

**417(e):**

| Interest Rates - | Fifth Month Prior to Plan Yr Beg * |        |        |
|------------------|------------------------------------|--------|--------|
|                  | Segment #                          | Years  | Rate % |
|                  | Segment 1                          | 0 - 5  | 5.45   |
|                  | Segment 2                          | 6 - 20 | 5.52   |
|                  | Segment 3                          | > 20   | 5.43   |

Mortality Table - 24E - 2024 Applicable Mortality Table for 417(e) (unisex)

**Actuarial Equivalence:**

|                              |   |
|------------------------------|---|
| Pre-Retirement - Interest -  | 5%  |
| Mortality Table -            | None  |
| Post-Retirement - Interest - | 5%  |
| Mortality Table -            | 24E - 2024 Applicable Mortality Table for 417(e) (unisex) |

**Schedule SB, Part V**  
**Statement of Actuarial Assumptions/Methods**  
**Accuratime Corporation Defined Benefit Pension Plan**  
**95-4495888 / 003**  
**For the plan year 01/01/2024 through 12/31/2024**

**Valuation Date:** 12/31/2024

**Funding Method:** As prescribed in IRC Section 430  
 Age - Eligibility age at nearest birthday and other ages at nearest birthday

Retrospective Compensation - Highest 3 consecutive years of service  
 Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -

| Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C) |        |        | Segment rates as of September 30, 2023 As permitted under IRC 430(h)(2)(C)(iv)(II) - ARP |        |        |
|--|--------|--------|--|--------|--------|
| Segment #  | Year   | Rate % | Segment #  | Year   | Rate % |
| Segment 1  | 0 - 5  | 5.01   | Segment 1  | 0 - 5  | 5.01   |
| Segment 2  | 6 - 20 | 5.26   | Segment 2  | 6 - 20 | 5.26   |
| Segment 3  | > 20   | 5.36   | Segment 3  | > 20   | 5.59   |

Pre-Retirement - Mortality Table - None  
 Improvement Scale - None  
 Early Retirement Table - None  
 Turnover Table - None  
 Disability Table - None  
 Salary Scale - None  
 Expense Load - None  
 Ancillary Ben Load - None

Post-Retirement - Mortality Table - 24C - 2024 Combined  
 Improvement Scale - None  
 Cost of Living - None

**Asset Valuation Method:** Fair market value of assets adjusted for contributions under IRC 430(g)(4)