

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [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: [x] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: MUELLER SPORTS MEDICINE INC. 401(K) RETIREMENT PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 06/01/1994
2a Plan sponsor's name (employer, if for a single-employer plan): MUELLER SPORTS MEDICINE, INC.
2b Employer Identification Number (EIN): 39-1024736
2c Plan Sponsor's telephone number: 608-643-8530
2d Business code (see instructions): 423910

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

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

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

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

Form 5500 (2023) v. 230707

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	187
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	123
	6a(2)	112
	6b	9
	6c	57
	6d	178
	6e	1
	6f	179
	6g(1)	172
6g(2)	167	
6h	2	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

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

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2023</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2023 or fiscal plan year beginning **12/01/2023** and ending **11/30/2024**

<p>A Name of plan MUELLER SPORTS MEDICINE INC. 401(K) RETIREMENT PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 MUELLER SPORTS MEDICINE, INC.</p>	<p>D Employer Identification Number (EIN) 39-1024736</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	DH1776	179	12/01/2023	11/30/2024

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

<p>(a) Total amount of commissions paid</p> <p style="text-align: center;">0</p>	<p>(b) Total amount of fees paid</p> <p style="text-align: center;">0</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

4 Current value of plan's interest under this contract in the general account at year end	4	578249
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year..... **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

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

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

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

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶ GROUP PENSION FUNDING

b Balance at the end of the previous year	7b	608094
c Additions: (1) Contributions deposited during the year	7c(1)	34758
	7c(2)	
	7c(3)	11096
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	45854
d Total of balance and additions (add lines 7b and 7c(6))	7d	653948
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	44008
	7e(2)	164
	7e(3)	
	7e(4)	29810
(5) Total deductions	7e(5)	73982
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	579966

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

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a	
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount	10b	

Specify nature of costs.

Part IV Provision of Information

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

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **12/01/2023** and ending **11/30/2024**

A Name of plan MUELLER SPORTS MEDICINE INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MUELLER SPORTS MEDICINE, INC.	D Employer Identification Number (EIN) 39-1024736	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

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

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

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

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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	3475	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

GLOBAL RETIREMENT PARTNERS LLC

47-1411118

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
99	SERVICE PROVIDER	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	32666	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
GLOBAL RETIREMENT PARTNERS LLC	99	32666
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
VOYA RETIREMENT INSURANCE & ANNUITY 71-0294708	OTHER FEES	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

A Name of plan <u>MUELLER SPORTS MEDICINE INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MUELLER SPORTS MEDICINE, INC.</u>	D Employer Identification Number (EIN) <u>39-1024736</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL CAP VALUE FUND II - FEE CLASS</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST FUNDS</u>		
c EIN-PN <u>38-4126250-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>94840</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>EMERGING MARKETS FUND - FEE CLASS R</u>		
b Name of sponsor of entity listed in (a): <u>WILMINGTON TRUST FUNDS</u>		
c EIN-PN <u>86-1819869-672</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>49541</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024	
A Name of plan MUELLER SPORTS MEDICINE INC. 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MUELLER SPORTS MEDICINE, INC.	D Employer Identification Number (EIN) 39-1024736

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	
(2) Participant contributions	1b(2)	0	
(3) Other	1b(3)	0	
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	70323	46492
(9) Value of interest in common/collective trusts	1c(9)	0	144380
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	16271943	18230197
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	608094	579966
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	16950360	19001035
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	16950360	19001035

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	235602	
(B) Participants	2a(1)(B)	774731	
(C) Others (including rollovers)	2a(1)(C)	1056910	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		2067243
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	3084	
(F) Other	2b(1)(F)	11096	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		14180
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	637255	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		637255
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		23691
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		2230664
c Other income.....	2c		382
d Total income. Add all income amounts in column (b) and enter total.....	2d		4973415

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2919141	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2919141
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		124
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)	3125	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees.....	2i(5)		
(6) Bank or trust company trustee/custodial fees.....	2i(6)		
(7) Actuarial fees.....	2i(7)		
(8) Legal fees.....	2i(8)		
(9) Valuation/appraisal fees.....	2i(9)		
(10) Other trustee fees and expenses.....	2i(10)		
(11) Other expenses.....	2i(11)	350	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		3475
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		2922740

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2050675
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **VRAKAS S.C.**

(2) EIN: **39-1453055**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 12/01/2023 and ending 11/30/2024

A Name of plan <u>MUELLER SPORTS MEDICINE INC. 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MUELLER SPORTS MEDICINE, INC.</u>	D Employer Identification Number (EIN) <u>39-1024736</u>	

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>71-0294708</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702844A.



INDEPENDENT AUDITORS' REPORT ON REQUIRED COMMUNICATIONS

To Plan Administrator
Mueller Sports Medicine, Inc. 401(k) Retirement Plan

We have audited the financial statements of Mueller Sports Medicine, Inc. 401(k) Retirement Plan ("the plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) as of and for the year ended November 30, 2024 and have issued our report thereon dated June 16, 2025. As permitted by ERISA Section 103(a)(3)(C), our audit did not extend to any statements or information related to assets held for investment of the plan ("investment information") by Voya Institutional Trust Company, the investment agent, which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5. Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements and ERISA-required supplementary information, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America ("GAAP"). Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects in accordance with GAAP. Professional standards require that we provide you with information about our responsibilities under GAAP, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 30, 2024. We performed the audit according to the planned scope and timing previously communicated to you. Professional standards also require that we communicate to you the following information related to our audit.

Except as discussed in the following paragraph, in planning and performing our audit of the financial statements of the plan, an employee benefit plan subject to ERISA as of and for the year ended November 30, 2024, in accordance with GAAP, we considered the plan's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of issuing our report on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the plan's internal control.

We were engaged to perform an ERISA Section 103(a)(3)(C) audit of the financial statements as permitted by 29 CFR 2520.103-8 of the Department of Labor ("DOL")'s Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit did not extend to any investment information held by the investment agent that prepared and certified the investment information regarding assets so held in accordance with 29 CFR 2520.103-5. Our audit also did not include a consideration of internal control relating to the investment information.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the plan's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the plan are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent and clear.

Form 5500 Procedures

We are required to obtain and read a substantially complete draft of Form 5500 prior to dating our auditors' report. The purpose of this procedure is to identify any material inconsistencies between the draft Form 5500 and the financial statements of the plan. After the third party administrator posted any suggested edits we had to the draft Form 5500, we identified no material inconsistencies in performing and completing our audit.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements identified during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 16, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the plan's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Our responsibility for the ERISA-required supplementary information accompanying the financial statements is to perform adequate procedures to evaluate whether the form and content of the ERISA-required supplementary information, other than that agreed to or derived from the certified investment information, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, and whether the information in the supplementary information related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Other Matters for Your Consideration

- The plan defines eligible wages subject to employee and employer deferrals as all 415 safe harbor compensation excluding reimbursements and fringe benefits. During our work we noted that imputed income was improperly not deferred upon. If it is the company's administrative policy to not defer on this pay type, we recommend that the company notify employees impacted, noting the company's administrative policy is not to withheld 401(k) deferrals on such pay. Proof of this communication to the employees should be documented and maintained. If you prefer the plan practice to be consistent with the plan document, you may want to consider amending the plan to reflect this wage exclusion. This would avoid the need to maintain proper documentation as "proof" of the stated administrative policy.
- During our work we were not able to recalculate the employer matching contributions for Tamara Seiler. It is our understanding that plan management inquired of Voya and they were also not able to provide enough information in order recalculate the employer contribution which was funded to Tamara. Based on the information we have it appears that she received an excess match of approximately \$214. We recommend working with Voya to determine if any corrective actions are necessary. Additionally, we recommend putting controls in place to mitigate errors such as these going forward.
- During our testing, we selected a sample of employees to test the auto enrollment feature of the plan. Per the plan document, employees are eligible for the plan after 30 days of employment and are enrolled in the plan the first day of the following month that the requirement is met. For one of the participants selected, we noted they were auto enrolled one month later than the expected entry date. It is our understanding that Voya enters the employee based on the transmittal date versus the hire date, which is causing the slight lag. We recommend evaluating if the current processes and procedures could be altered to eliminate the slight lag between the expected entrance date and the actual entrance date to mitigate the risk of employees not being automatically enrolled timely.
- During our work we noted that distributions and loans can be initiated and approved online. It is our understanding that if they are initiated and approved online there is documentation of the approval, but it does not specify who approved the transaction. We recommend establishing procedures so that documentation is maintained supporting participant distributions were properly approved and by whom.

- The plan has approximately \$45,000 of unapplied forfeitures as of November 30, 2024. Per the plan document, forfeitures can be used to pay plan expenses or reduce employer contributions. This balance should be used during fiscal 2025 as the DOL requires unapplied forfeitures to be utilized as soon as administratively possible. If not utilized, you may be required to allocated the unapplied forfeitures to the plan participants.
- We noted no formal communication was given to participants in 2024 related to the discretionary matching contribution amounts. Although the discretionary matching amounts have remained consistent over the years, the plan document specifies that any discretionary matching amounts and the relevant determination period must be communicated to participants annually. You must provide this annual notice to participants no later than 60 days following the date the last matching contribution is made to the plan for the applicable plan year. If the plan were to undergo a DOL audit, this would likely be a finding. We recommend implementing procedures to ensure the discretionary matching amount is communicated to participants annually. Voya may offer some options on how to communicate the matching amount along with the other required notices to participants.

This information is intended solely for the use of plan administrator and management of the plan and is not intended to be and should not be used by anyone other than these specified parties.

Vrakas S.C.

Brookfield, Wisconsin
June 16, 2025

Attachment to 2023 Form 5500
Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
MUELLER SPORTS MEDICINE
EIN# 39-1024736
Plan# 001
As Of 11-30-2024

(a) (b) Identity of issue, borrower, lessor or similar party	(c) Description of investments including maturity date, rate of interest, collateral, par, or maturity date	(d) Cost	(e) Current Value
Dodge & Cox Stock Fd I	Registered Investment Company		\$203,002
Carillon Eagle Mid Cap Grw R6	Registered Investment Company		\$66,039
American Funds EuroPacific R6	Registered Investment Company		\$36,827
American Funds Nw Prspctv R6	Registered Investment Company		\$43,530
Cohen&Steers Real Est S Fd I	Registered Investment Company		\$37,587
PIMCO Diversified Inc Fd Ins	Registered Investment Company		\$198,326
JPMorgan SmCp Growth Fnd R6	Registered Investment Company		\$86,776
Guggenheim Ttl Rtrn Bnd Fd Ins	Registered Investment Company		\$159,313
American Funds Am Balanced R6	Registered Investment Company		\$50,519
Harbor Capital Apprec Fnd Ret	Registered Investment Company		\$385,132
PIMCO REALPTH Blnd 2065 Fd Ins	Registered Investment Company		\$395
JPMorgan Mid Cap Value Fnd R6	Registered Investment Company		\$102,069
Hartfd Schr Int MltCp Val SDR	Registered Investment Company		\$242,947
Fidelity 500 Index Fund	Registered Investment Company		\$806,262
Fidelity Sm Cp Ind Fd	Registered Investment Company		\$39,086
Fidelity Mid Cap Idx Fd	Registered Investment Company		\$239,387
PIMCO REALPTH Blnd 2025 Ins	Registered Investment Company		\$2,876,564
PIMCO REALPTH Blnd 2030 Ins	Registered Investment Company		\$3,781,027
PIMCO REALPTH Blnd 2035 Ins	Registered Investment Company		\$2,582,571
PIMCO REALPTH Blnd 2040 Ins	Registered Investment Company		\$532,305
PIMCO REALPTH Blnd 2045 Ins	Registered Investment Company		\$2,166,464
PIMCO REALPTH Blnd 2050 Ins	Registered Investment Company		\$546,818
PIMCO REALPTH Blnd 2055 Ins	Registered Investment Company		\$337,330
PIMCO REALPTH Blnd Inc Ins	Registered Investment Company		\$2,324,363
PIMCO REALPTH Blnd 2060 Ins	Registered Investment Company		\$340,147
Small Cap Value Fund II R1	Common Collective Trust		\$94,840
Emerging Markets Fund R1	Common Collective Trust		\$49,541
* Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		\$45,411
* Voya Fixed Account (4450)	Insurance Company General Account		\$579,966
LOAN FUND	Participant Loans - Rates 4.25% to 9.50%		\$46,492
TOTALS			\$19,001,035

* denotes party-in-interest

Column (d) is not required as the Plan's investments are totally participant directed.



INDEPENDENT AUDITORS' REPORT ON REQUIRED COMMUNICATIONS

To Plan Administrator
Mueller Sports Medicine, Inc. 401(k) Retirement Plan

We have audited the financial statements of Mueller Sports Medicine, Inc. 401(k) Retirement Plan ("the plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) as of and for the year ended November 30, 2024 and have issued our report thereon dated June 16, 2025. As permitted by ERISA Section 103(a)(3)(C), our audit did not extend to any statements or information related to assets held for investment of the plan ("investment information") by Voya Institutional Trust Company, the investment agent, which is a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5. Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements and ERISA-required supplementary information, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America ("GAAP"). Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects in accordance with GAAP. Professional standards require that we provide you with information about our responsibilities under GAAP, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 30, 2024. We performed the audit according to the planned scope and timing previously communicated to you. Professional standards also require that we communicate to you the following information related to our audit.

Except as discussed in the following paragraph, in planning and performing our audit of the financial statements of the plan, an employee benefit plan subject to ERISA as of and for the year ended November 30, 2024, in accordance with GAAP, we considered the plan's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of issuing our report on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the plan's internal control.

We were engaged to perform an ERISA Section 103(a)(3)(C) audit of the financial statements as permitted by 29 CFR 2520.103-8 of the Department of Labor ("DOL")'s Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit did not extend to any investment information held by the investment agent that prepared and certified the investment information regarding assets so held in accordance with 29 CFR 2520.103-5. Our audit also did not include a consideration of internal control relating to the investment information.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the plan's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the plan are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent and clear.

Form 5500 Procedures

We are required to obtain and read a substantially complete draft of Form 5500 prior to dating our auditors' report. The purpose of this procedure is to identify any material inconsistencies between the draft Form 5500 and the financial statements of the plan. After the third party administrator posted any suggested edits we had to the draft Form 5500, we identified no material inconsistencies in performing and completing our audit.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no corrected or uncorrected misstatements identified during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 16, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the plan's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Our responsibility for the ERISA-required supplementary information accompanying the financial statements is to perform adequate procedures to evaluate whether the form and content of the ERISA-required supplementary information, other than that agreed to or derived from the certified investment information, is presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA, and whether the information in the supplementary information related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Other Matters for Your Consideration

- The plan defines eligible wages subject to employee and employer deferrals as all 415 safe harbor compensation excluding reimbursements and fringe benefits. During our work we noted that imputed income was improperly not deferred upon. If it is the company's administrative policy to not defer on this pay type, we recommend that the company notify employees impacted, noting the company's administrative policy is not to withheld 401(k) deferrals on such pay. Proof of this communication to the employees should be documented and maintained. If you prefer the plan practice to be consistent with the plan document, you may want to consider amending the plan to reflect this wage exclusion. This would avoid the need to maintain proper documentation as "proof" of the stated administrative policy.
- During our work we were not able to recalculate the employer matching contributions for Tamara Seiler. It is our understanding that plan management inquired of Voya and they were also not able to provide enough information in order recalculate the employer contribution which was funded to Tamara. Based on the information we have it appears that she received an excess match of approximately \$214. We recommend working with Voya to determine if any corrective actions are necessary. Additionally, we recommend putting controls in place to mitigate errors such as these going forward.
- During our testing, we selected a sample of employees to test the auto enrollment feature of the plan. Per the plan document, employees are eligible for the plan after 30 days of employment and are enrolled in the plan the first day of the following month that the requirement is met. For one of the participants selected, we noted they were auto enrolled one month later than the expected entry date. It is our understanding that Voya enters the employee based on the transmittal date versus the hire date, which is causing the slight lag. We recommend evaluating if the current processes and procedures could be altered to eliminate the slight lag between the expected entrance date and the actual entrance date to mitigate the risk of employees not being automatically enrolled timely.
- During our work we noted that distributions and loans can be initiated and approved online. It is our understanding that if they are initiated and approved online there is documentation of the approval, but it does not specify who approved the transaction. We recommend establishing procedures so that documentation is maintained supporting participant distributions were properly approved and by whom.

- The plan has approximately \$45,000 of unapplied forfeitures as of November 30, 2024. Per the plan document, forfeitures can be used to pay plan expenses or reduce employer contributions. This balance should be used during fiscal 2025 as the DOL requires unapplied forfeitures to be utilized as soon as administratively possible. If not utilized, you may be required to allocated the unapplied forfeitures to the plan participants.
- We noted no formal communication was given to participants in 2024 related to the discretionary matching contribution amounts. Although the discretionary matching amounts have remained consistent over the years, the plan document specifies that any discretionary matching amounts and the relevant determination period must be communicated to participants annually. You must provide this annual notice to participants no later than 60 days following the date the last matching contribution is made to the plan for the applicable plan year. If the plan were to undergo a DOL audit, this would likely be a finding. We recommend implementing procedures to ensure the discretionary matching amount is communicated to participants annually. Voya may offer some options on how to communicate the matching amount along with the other required notices to participants.

This information is intended solely for the use of plan administrator and management of the plan and is not intended to be and should not be used by anyone other than these specified parties.

Vrakas S.C.

Brookfield, Wisconsin
June 16, 2025

**MUELLER SPORTS MEDICINE, INC.
401(K) RETIREMENT PLAN**

**FINANCIAL STATEMENTS
AND ERISA-REQUIRED SUPPLEMENTARY INFORMATION**

NOVEMBER 30, 2024 AND 2023

WITH INDEPENDENT AUDITORS' REPORT



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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Mueller Sports Medicine, Inc. 401(k) Retirement Plan

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

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

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and the procedures performed as described in the Auditors' Responsibilities for the Audits of the Financial Statements section,

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's elections of ERISA Section 103(a)(3)(C) audits do not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the plan's ability to continue as a going concern for one year after the date that the financial statements were available to be issued.

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

Auditors' Responsibilities for the Audits of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audits section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of our ERISA Section 103(a)(3)(C) audits is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

ERISA-Required Supplementary Information

The supplemental schedule of assets (held at end of year) as of November 30, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audit of the 2024 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion,

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

Vrakas S.C.

Brookfield, Wisconsin
June 16, 2025

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Statements of Net Assets Available for Benefits

November 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
INVESTMENTS AT FAIR VALUE		
Mutual funds	\$ 18,184,786	\$ 16,150,944
Money market fund	45,411	7,605
Common/collective trusts	144,380	113,394
	<u>18,374,577</u>	<u>16,271,943</u>
TOTAL INVESTMENTS AT FAIR VALUE	18,374,577	16,271,943
GUARANTEED INVESTMENT CONTRACT AT CONTRACT VALUE	579,966	608,094
NOTES RECEIVABLE FROM PARTICIPANTS	46,492	70,323
EMPLOYER CONTRIBUTIONS RECEIVABLE	231,028	235,602
	<u>231,028</u>	<u>235,602</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 19,232,063</u>	<u>\$ 17,185,962</u>

The accompanying notes are an integral part of these statements.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Statements of Changes in Net Assets Available for Benefits

For the Years Ended November 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Employee elective deferral contributions	\$ 774,731	\$ 843,458
Employer matching contributions	231,028	235,602
Employee rollover contributions	1,056,910	37,807
Net appreciation in fair value of investments	2,254,355	297,361
Dividends and interest income from investments	648,351	647,034
Interest income on notes receivable from participants	3,084	4,298
Other income	382	12,647
TOTAL ADDITIONS	<u>4,968,841</u>	<u>2,078,207</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits to participants	2,919,265	2,741,354
Administrative expenses	3,475	3,325
TOTAL DEDUCTIONS	<u>2,922,740</u>	<u>2,744,679</u>
NET CHANGES	2,046,101	(666,472)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	17,185,962	17,852,434
End of year	<u>\$ 19,232,063</u>	<u>\$ 17,185,962</u>

The accompanying notes are an integral part of these statements.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of accounting - Mueller Sports Medicine, Inc. 401(k) Retirement Plan ("the plan") follows the accrual method of accounting wherein additions and deductions are reflected in the period earned or incurred.

Accounting estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent events - The financial statements include management's evaluation of the events and transactions occurring subsequent to November 30, 2024 through June 16, 2025, which is the date the financial statements were available to be issued.

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

Key parties of the plan - Mueller Sports Medicine, Inc. is the plan sponsor, employer and plan administrator. Voya Institutional Trust Company ("Voya Trust") is the investment agent that maintains investment and participant records and holds custody of the plans investments, including insurance products made available through Voya Retirement Insurance and Annuity Company, under a trust agreement between Voya Trust and Voya Retirement Insurance and Annuity Company. The two Voya entities are collectively referred to as "Voya". Voya is also the third-party administrator and tax counsel that performs various compliance tests. M3 Financial is the plan's investment advisor. An officer of the plan sponsor is the plan trustee.

Investments - The plan sponsor determines the investments available to plan participants. The participants allocate their contributions and transfer existing balances among the available investment options. The net appreciation (depreciation) in the fair value of investments bought, sold and held during the years is reflected in the statements of net assets available for benefits. Participants should refer to the investment account summaries and prospectuses for more information.

Fair value measurements - GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical investments (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows.

- Level 1 - Valuation is based upon quoted prices in active markets for identical investments.
- Level 2 - Valuation is based upon other significant observable inputs (including quoted prices for similar investments).
- Level 3 - Valuation is based upon significant unobservable inputs (including the plan's assumptions in determining the fair value of investments).

Following is a description of the valuation methodologies used for investments measured at fair value.

Mutual funds and money market fund - Valued at the daily quoted market prices as reported by the funds. The mutual funds and money market fund held by the plan are registered with the U.S. Securities and Exchange Commission, are required to publish their daily net asset value ("NAV") and are deemed to be actively traded.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

Common/collective trusts ("CCTs") - Valued at estimated fair value using the NAV as a practical expedient. The NAV is based on the underlying unit values as reported by the CCTs. The CCTs that the plan invests in are direct filing entities. The NAV is generally based on the fair value of the underlying investments held by the CCTs less its liabilities. This practical expedient is not used when it is determined to be probable that the CCTs will sell the investments for amounts different than the reported NAV.

The plan administrator determines by level, within the fair value hierarchy, the plan's investments at fair value as set forth below.

Investments at fair value as of November 30, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds and money market fund	\$18,230,197	\$ -	\$ -	\$18,230,197
Total investments in the fair value hierarchy	\$18,230,197	\$ -	\$ -	18,230,197
Investments measured at NAV (a)				144,380
Total investments at fair value				\$18,374,577

Investments at fair value as of November 30, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds and money market fund	\$16,158,549	\$ -	\$ -	\$16,158,549
Total investments in the fair value hierarchy	\$16,158,549	\$ -	\$ -	16,158,549
Investments measured at NAV (a)				113,394
Total investments at fair value				\$16,271,943

(a) In accordance with GAAP, certain investments that are measured at NAV have not been classified in the fair value hierarchy. The fair value amounts presented in the above table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table summarizes investments for which fair value is measured using the NAV as a practical expedient. There were no participant redemption restrictions for these investments.

November 30, 2024	Fair value	Unfunded commitments	Redemption frequency	Redemption notice period
Common/collective trusts	\$144,380	n/a	Daily	n/a
November 30, 2023	Fair value	Unfunded commitments	Redemption frequency	Redemption notice period
Common/collective trusts	\$113,394	n/a	Daily	n/a

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

Investment at contract value - The plan has a fully benefit-responsive guaranteed investment contract through an annuity contract issued by Voya Retirement Insurance and Annuity Company. The contributions are maintained by the issuer in a general account. The issuer is contractually obligated to repay the principal and interest for the life of the contract. The contract provides two declared interest rates; a current rate, determined at least monthly, and a guaranteed minimum floor rate, determined at least annually. The average yield earned by the fund was 1.74% in 2024 and 1.62% in 2023.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the plan. Contract value, as reported to the plan by the issuer, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal of all or a portion of the investment at contract value at any time; however, the issuer may limit participant transfers, which are made at contract value, from this investment to other investments within the plan. The transfer limit, if imposed, varies but will never be less than 10% of the balance in the investment as of the date of the transfer, reduced by any transfers made during the same year.

The contract does not have a maturity date and there are no contract provisions that require a distribution at contract value at any specified time. The plan sponsor can request a lump sum distribution with a market value adjustment or an installment payout, at contract value, over a period of years. The contract will continue in full force until all assets have been distributed or no further payments are due.

The plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. Certain events might limit the ability of the plan to transact at contract value with the issuer. As of the date the financial statements were available to be issued, the plan administrator is not aware of any events that may limit the ability of the plan to transact at contract value with the issuer or limit the ability of the plan to transact at contract value with the participants.

Reclassifications - Certain reclassifications have been made to the 2023 statement of net assets available for benefits and related notes to conform to current year's presentation.

2. DESCRIPTION OF PLAN

The following description of the plan provides only general information. Participants should refer to the plan documents for a more complete description of the plan's provisions.

General - The plan was established effective June 1, 1994 as a defined contribution plan with a 401(k) salary deferral arrangement. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and subsequent amendments.

Eligibility - Employees are eligible to contribute to the plan once they have completed one month of service and have reached age twenty-one. An employee can enter the plan on the first day of the month following completion of eligibility requirements. For purposes of the employer contributions, employees are eligible if they have completed one year of service and have reached age twenty-one and can start receiving employer contributions on the first day of the month following completion of eligibility requirements.

Contributions - Contributions are recorded in the year in which the eligible compensation is paid. Contributions to the plan can be made in the following ways:

- a. Participants may contribute a percentage of their compensation subject to certain limitations (elective deferral contributions). The plan also permits Roth elective deferral contributions. New employees are automatically enrolled in the plan and have 6% of compensation withheld as deferral contributions. Participants have the option to increase, decrease or stop the deferral by completing the necessary documentation.
- b. Rollover contributions are accepted by the plan from other qualified plans.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

- c. Employer matching contributions may be made at the employer's discretion. Discretionary matching contributions, funded annually subsequent to the plan year end, were equal to 50% of the first 6% of the employee compensation contributed to the plan as elective deferral contributions for 2024 and 2023. To be eligible for such contributions, participants must have completed 1,000 hours of service in the plan year and be employed on the last day of the play year, for which the contribution relates. These requirements are waived upon death, disability or termination of employment on or after attainment of normal retirement age while employed during the year to which the contribution relates.
- d. Additional nonelective contributions may be made at the employer's discretion. No such contributions were made for 2024 or 2023.

Participant accounts - Earnings, including the fair value appreciation (depreciation), are allocated to participant accounts on a daily basis based upon the performance of the investment options selected. Each participant's account is credited with the participant's elective deferral and rollover contributions and an allocation of the employer's contributions. Participants are allowed to change their investment options on a daily basis and change their deferral percentage each pay period.

Vesting - Participants are always 100% vested in their elective deferral contributions, rollover contributions, and related earnings. Participants begin vesting in any employer contributions and related earnings upon two full years of service, at which time they are 20% vested. Participants then vest at a rate of 20% for each year thereafter. Upon death, qualified disability or attainment of normal retirement age while employed, participants become 100% vested.

Payment of benefits - Benefit payments are recorded when paid. Benefit payments may commence upon termination of employment, death or disability. Distributions can be made in the form of a single lump sum payment or partial payments. In-service withdrawals can commence upon attaining the age of 59½. In addition, hardship withdrawals are permitted under certain circumstances.

Administrative expenses - Certain administrative expenses of the plan are paid by the plan sponsor and are not included in these financial statements. Certain other fees are paid by the plan using plan assets and recorded as administrative expenses in the accompanying financial statements. Administrative expenses paid by the plan consist of participant directed charges for distribution and loan processing.

Forfeitures - Forfeited nonvested accounts are used to pay plan expenses or reduce the amount of the employer contributions. Forfeitures used in 2024 and 2023 were insignificant. Unapplied forfeitures were \$45,000 and \$8,000 as of November 30, 2024 and 2023.

Notes receivable from participants - Participants can take out loans against their accounts with the approval of the plan administrator. The minimum loan amount is \$1,000 and the maximum amount is the lesser of one-half of the participant's vested account balance, or \$50,000. Participants may not have more than one loan outstanding at any given time. The repayment term generally cannot exceed 5 years except when the loan is for the purchase of a principal residence. As of November 30, 2024, the notes receivable from participants had repayment schedules through May 2030 with interest rates ranging from 4.25% to 9.50%. The notes receivable from participants are valued at their unpaid principal balances plus any accrued but unpaid interest, which approximates fair value.

3. PARTY-IN-INTEREST TRANSACTIONS

Any transactions involving the plan, plan sponsor and Voya qualify as party-in-interest transactions. Voya receives certain indirect compensation from mutual fund service providers that is used to reduce administrative and service fees that may otherwise have been charged to the plan by Voya. Direct fees paid by the plan to Voya were insignificant in 2024 and 2023.

Notes receivable from participants also qualify as party-in-interest transactions.

All of the above party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements

November 30, 2024 and 2023

4. TERMINATION OF PLAN

Although it has not expressed any intent to do so, the plan sponsor has the right to terminate the plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer contributions and related earnings.

5. INCOME TAX STATUS

The plan adopted a Voya Retirement Insurance and Annuity pre-approved profit sharing plan that received its most recent favorable opinion letter on June 30, 2020, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan administrator has not obtained a separate Internal Revenue Service opinion or determination letter for the plan; however, the plan administrator and tax counsel believe the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore, believes the plan is qualified, and the related trust is tax-exempt.

GAAP requires plan management to evaluate tax positions taken by the plan and recognize tax liabilities (or assets) for any uncertain tax positions taken by the plan that more likely than not would not be sustained upon examination by the applicable authorities. Plan management analyzed the requirements for accounting for such uncertain tax positions and determined the plan was not required to recognize any tax liabilities (or assets) related to uncertain tax positions as of November 30, 2024 and 2023. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress.

6. INFORMATION CERTIFIED BY VOYA

Management has obtained certifications from Voya, a qualified institution under the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, that state the following information with respect to assets held for investment of the plan is complete and accurate;

- a. Investments held and the fair and contract values of such as of November 30, 2024 and 2023;
- b. Dividends and interest income from investments and net appreciation (depreciation) in fair value of investments during 2024 and 2023; and
- c. Contributions to, withdrawals from, purchases, sales and inter-fund transfers between accounts during 2024 and 2023.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

As discussed in Note 1, the financial statements are prepared under the accrual method of accounting wherein additions and deductions are reflected in the period earned or incurred. The plan's Form 5500 was prepared under the cash basis method of accounting. As a result, the plan's financial statements differ from the Form 5500 due to recording certain additions and related assets when received rather than when earned. The following are reconciliations.

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$19,232,063	\$17,185,962
Less: employer contributions receivable	(231,028)	(235,602)
Net assets available for benefits per Form 5500	<u>\$19,001,035</u>	<u>\$16,950,360</u>

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Changes in net assets available for benefits per the financial statements	\$ 2,046,101	\$ (666,472)
2024 employer contributions receivable	(231,028)	-
2023 employer contributions receivable	235,602	(235,602)
Net income (loss) per Form 5500	<u>\$ 2,050,675</u>	<u>\$ (902,074)</u>

ERISA-REQUIRED SUPPLEMENTARY INFORMATION

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

Employer ID No: 39-1204736 Plan No: 001

As of November 30, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of issuer/borrower	Description of investment	Cost	Current value
		Mutual funds and money market fund		
	American Funds	EuroPacific Growth Fund - Class R6	**	\$ 36,827
	American Funds	New Perspective Fund - Class R6	**	43,530
	Hartford Schroders	International Multi-Cap Value Fund - Class SDR	**	242,947
	Carillon Eagle	Mid Cap Growth Fund - Class R6	**	66,039
	Cohen & Steers	Real Estate Securities Fund - Class I	**	37,587
	JPMorgan	Small Cap Growth Fund - Class R6	**	86,776
	JPMorgan	Mid Cap Value Fund - Class R6	**	102,069
	Fidelity	Small Cap Index Fund	**	39,086
	Fidelity	Mid Cap Index Fund	**	239,387
	Dodge & Cox	Stock Fund - Class I	**	203,002
	Harbor Capital	Appreciation Fund - Retirement Class	**	385,131
	Fidelity	500 Index Fund	**	806,262
	American Funds	American Balanced Fund - Class R6	**	50,519
	PIMCO	REALPATH Blend 2025 Fund - Institutional Class	**	2,876,564
	PIMCO	REALPATH Blend 2030 Fund - Institutional Class	**	3,781,027
	PIMCO	REALPATH Blend 2035 Fund - Institutional Class	**	2,582,571
	PIMCO	REALPATH Blend 2040 Fund - Institutional Class	**	532,305
	PIMCO	REALPATH Blend 2045 Fund - Institutional Class	**	2,166,464
	PIMCO	REALPATH Blend 2050 Fund - Institutional Class	**	546,818
	PIMCO	REALPATH Blend 2055 Fund - Institutional Class	**	337,330
	PIMCO	REALPATH Blend 2060 Fund - Institutional Class	**	340,147
	PIMCO	REALPATH Blend 2065 Fund - Institutional Class	**	395
	PIMCO	REALPATH Blend Income Fund - Institutional Class	**	2,324,363
	PIMCO	Diversified Income Fund - Institutional Class	**	198,326
	Guggenheim	Total Return Bond Fund - Institutional Class	**	159,314
*	Voya	Government Money Market Fund A (Holding Account)	**	45,411
		Common/collective trusts		
	Wilmington Trust	Emerging Markets Fund	**	49,540
	Wilmington Trust	Small Cap Value Fund II	**	94,840
		Guaranteed investment contract		
*	Voya Retirement Insurance and Annuity Company	Fixed Account	**	579,966
*	Participants	Notes receivable from participants, repayment schedules through May 2030, interest between 4.25% and 9.50%	-	46,492

This schedule was prepared from information certified by Voya Institutional Trust Company ("Voya").

* Party-in-interest

** The cost information is omitted because the plan is an individual account plan where the participants or beneficiaries direct the investment of the assets allocated to their accounts.

**MUELLER SPORTS MEDICINE, INC.
401(K) RETIREMENT PLAN**

**FINANCIAL STATEMENTS
AND ERISA-REQUIRED SUPPLEMENTARY INFORMATION**

NOVEMBER 30, 2024 AND 2023

WITH INDEPENDENT AUDITORS' REPORT



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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator
Mueller Sports Medicine, Inc. 401(k) Retirement Plan

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

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

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

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 6 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and the procedures performed as described in the Auditors' Responsibilities for the Audits of the Financial Statements section,

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's elections of ERISA Section 103(a)(3)(C) audits do not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the plan's ability to continue as a going concern for one year after the date that the financial statements were available to be issued.

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

Auditors' Responsibilities for the Audits of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audits section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of our ERISA Section 103(a)(3)(C) audits is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

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

ERISA-Required Supplementary Information

The supplemental schedule of assets (held at end of year) as of November 30, 2024, is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to the auditing procedures applied in the audit of the 2024 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion,

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

Vrakas S.C.

Brookfield, Wisconsin
June 16, 2025

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Statements of Net Assets Available for Benefits

November 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
INVESTMENTS AT FAIR VALUE		
Mutual funds	\$ 18,184,786	\$ 16,150,944
Money market fund	45,411	7,605
Common/collective trusts	144,380	113,394
	<u>18,374,577</u>	<u>16,271,943</u>
TOTAL INVESTMENTS AT FAIR VALUE	18,374,577	16,271,943
GUARANTEED INVESTMENT CONTRACT AT CONTRACT VALUE	579,966	608,094
NOTES RECEIVABLE FROM PARTICIPANTS	46,492	70,323
EMPLOYER CONTRIBUTIONS RECEIVABLE	231,028	235,602
	<u>231,028</u>	<u>235,602</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 19,232,063</u>	<u>\$ 17,185,962</u>

The accompanying notes are an integral part of these statements.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Statements of Changes in Net Assets Available for Benefits

For the Years Ended November 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO		
Employee elective deferral contributions	\$ 774,731	\$ 843,458
Employer matching contributions	231,028	235,602
Employee rollover contributions	1,056,910	37,807
Net appreciation in fair value of investments	2,254,355	297,361
Dividends and interest income from investments	648,351	647,034
Interest income on notes receivable from participants	3,084	4,298
Other income	382	12,647
TOTAL ADDITIONS	<u>4,968,841</u>	<u>2,078,207</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO		
Benefits to participants	2,919,265	2,741,354
Administrative expenses	3,475	3,325
TOTAL DEDUCTIONS	<u>2,922,740</u>	<u>2,744,679</u>
NET CHANGES	2,046,101	(666,472)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	17,185,962	17,852,434
End of year	<u>\$ 19,232,063</u>	<u>\$ 17,185,962</u>

The accompanying notes are an integral part of these statements.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Method of accounting - Mueller Sports Medicine, Inc. 401(k) Retirement Plan ("the plan") follows the accrual method of accounting wherein additions and deductions are reflected in the period earned or incurred.

Accounting estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

Subsequent events - The financial statements include management's evaluation of the events and transactions occurring subsequent to November 30, 2024 through June 16, 2025, which is the date the financial statements were available to be issued.

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

Key parties of the plan - Mueller Sports Medicine, Inc. is the plan sponsor, employer and plan administrator. Voya Institutional Trust Company ("Voya Trust") is the investment agent that maintains investment and participant records and holds custody of the plans investments, including insurance products made available through Voya Retirement Insurance and Annuity Company, under a trust agreement between Voya Trust and Voya Retirement Insurance and Annuity Company. The two Voya entities are collectively referred to as "Voya". Voya is also the third-party administrator and tax counsel that performs various compliance tests. M3 Financial is the plan's investment advisor. An officer of the plan sponsor is the plan trustee.

Investments - The plan sponsor determines the investments available to plan participants. The participants allocate their contributions and transfer existing balances among the available investment options. The net appreciation (depreciation) in the fair value of investments bought, sold and held during the years is reflected in the statements of net assets available for benefits. Participants should refer to the investment account summaries and prospectuses for more information.

Fair value measurements - GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical investments (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows.

- Level 1 - Valuation is based upon quoted prices in active markets for identical investments.
- Level 2 - Valuation is based upon other significant observable inputs (including quoted prices for similar investments).
- Level 3 - Valuation is based upon significant unobservable inputs (including the plan's assumptions in determining the fair value of investments).

Following is a description of the valuation methodologies used for investments measured at fair value.

Mutual funds and money market fund - Valued at the daily quoted market prices as reported by the funds. The mutual funds and money market fund held by the plan are registered with the U.S. Securities and Exchange Commission, are required to publish their daily net asset value ("NAV") and are deemed to be actively traded.

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Notes to Financial Statements

November 30, 2024 and 2023

Common/collective trusts ("CCTs") - Valued at estimated fair value using the NAV as a practical expedient. The NAV is based on the underlying unit values as reported by the CCTs. The CCTs that the plan invests in are direct filing entities. The NAV is generally based on the fair value of the underlying investments held by the CCTs less its liabilities. This practical expedient is not used when it is determined to be probable that the CCTs will sell the investments for amounts different than the reported NAV.

The plan administrator determines by level, within the fair value hierarchy, the plan's investments at fair value as set forth below.

Investments at fair value as of November 30, 2024

	Level 1	Level 2	Level 3	Total
Mutual funds and money market fund	\$18,230,197	\$ -	\$ -	\$18,230,197
Total investments in the fair value hierarchy	\$18,230,197	\$ -	\$ -	18,230,197
Investments measured at NAV (a)				144,380
Total investments at fair value				\$18,374,577

Investments at fair value as of November 30, 2023

	Level 1	Level 2	Level 3	Total
Mutual funds and money market fund	\$16,158,549	\$ -	\$ -	\$16,158,549
Total investments in the fair value hierarchy	\$16,158,549	\$ -	\$ -	16,158,549
Investments measured at NAV (a)				113,394
Total investments at fair value				\$16,271,943

(a) In accordance with GAAP, certain investments that are measured at NAV have not been classified in the fair value hierarchy. The fair value amounts presented in the above table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

The following table summarizes investments for which fair value is measured using the NAV as a practical expedient. There were no participant redemption restrictions for these investments.

November 30, 2024	Fair value	Unfunded commitments	Redemption frequency	Redemption notice period
Common/collective trusts	\$144,380	n/a	Daily	n/a
November 30, 2023	Fair value	Unfunded commitments	Redemption frequency	Redemption notice period
Common/collective trusts	\$113,394	n/a	Daily	n/a

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

Investment at contract value - The plan has a fully benefit-responsive guaranteed investment contract through an annuity contract issued by Voya Retirement Insurance and Annuity Company. The contributions are maintained by the issuer in a general account. The issuer is contractually obligated to repay the principal and interest for the life of the contract. The contract provides two declared interest rates; a current rate, determined at least monthly, and a guaranteed minimum floor rate, determined at least annually. The average yield earned by the fund was 1.74% in 2024 and 1.62% in 2023.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the plan. Contract value, as reported to the plan by the issuer, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal of all or a portion of the investment at contract value at any time; however, the issuer may limit participant transfers, which are made at contract value, from this investment to other investments within the plan. The transfer limit, if imposed, varies but will never be less than 10% of the balance in the investment as of the date of the transfer, reduced by any transfers made during the same year.

The contract does not have a maturity date and there are no contract provisions that require a distribution at contract value at any specified time. The plan sponsor can request a lump sum distribution with a market value adjustment or an installment payout, at contract value, over a period of years. The contract will continue in full force until all assets have been distributed or no further payments are due.

The plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. Certain events might limit the ability of the plan to transact at contract value with the issuer. As of the date the financial statements were available to be issued, the plan administrator is not aware of any events that may limit the ability of the plan to transact at contract value with the issuer or limit the ability of the plan to transact at contract value with the participants.

Reclassifications - Certain reclassifications have been made to the 2023 statement of net assets available for benefits and related notes to conform to current year's presentation.

2. DESCRIPTION OF PLAN

The following description of the plan provides only general information. Participants should refer to the plan documents for a more complete description of the plan's provisions.

General - The plan was established effective June 1, 1994 as a defined contribution plan with a 401(k) salary deferral arrangement. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA") and subsequent amendments.

Eligibility - Employees are eligible to contribute to the plan once they have completed one month of service and have reached age twenty-one. An employee can enter the plan on the first day of the month following completion of eligibility requirements. For purposes of the employer contributions, employees are eligible if they have completed one year of service and have reached age twenty-one and can start receiving employer contributions on the first day of the month following completion of eligibility requirements.

Contributions - Contributions are recorded in the year in which the eligible compensation is paid. Contributions to the plan can be made in the following ways:

- a. Participants may contribute a percentage of their compensation subject to certain limitations (elective deferral contributions). The plan also permits Roth elective deferral contributions. New employees are automatically enrolled in the plan and have 6% of compensation withheld as deferral contributions. Participants have the option to increase, decrease or stop the deferral by completing the necessary documentation.
- b. Rollover contributions are accepted by the plan from other qualified plans.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

- c. Employer matching contributions may be made at the employer's discretion. Discretionary matching contributions, funded annually subsequent to the plan year end, were equal to 50% of the first 6% of the employee compensation contributed to the plan as elective deferral contributions for 2024 and 2023. To be eligible for such contributions, participants must have completed 1,000 hours of service in the plan year and be employed on the last day of the play year, for which the contribution relates. These requirements are waived upon death, disability or termination of employment on or after attainment of normal retirement age while employed during the year to which the contribution relates.
- d. Additional nonelective contributions may be made at the employer's discretion. No such contributions were made for 2024 or 2023.

Participant accounts - Earnings, including the fair value appreciation (depreciation), are allocated to participant accounts on a daily basis based upon the performance of the investment options selected. Each participant's account is credited with the participant's elective deferral and rollover contributions and an allocation of the employer's contributions. Participants are allowed to change their investment options on a daily basis and change their deferral percentage each pay period.

Vesting - Participants are always 100% vested in their elective deferral contributions, rollover contributions, and related earnings. Participants begin vesting in any employer contributions and related earnings upon two full years of service, at which time they are 20% vested. Participants then vest at a rate of 20% for each year thereafter. Upon death, qualified disability or attainment of normal retirement age while employed, participants become 100% vested.

Payment of benefits - Benefit payments are recorded when paid. Benefit payments may commence upon termination of employment, death or disability. Distributions can be made in the form of a single lump sum payment or partial payments. In-service withdrawals can commence upon attaining the age of 59½. In addition, hardship withdrawals are permitted under certain circumstances.

Administrative expenses - Certain administrative expenses of the plan are paid by the plan sponsor and are not included in these financial statements. Certain other fees are paid by the plan using plan assets and recorded as administrative expenses in the accompanying financial statements. Administrative expenses paid by the plan consist of participant directed charges for distribution and loan processing.

Forfeitures - Forfeited nonvested accounts are used to pay plan expenses or reduce the amount of the employer contributions. Forfeitures used in 2024 and 2023 were insignificant. Unapplied forfeitures were \$45,000 and \$8,000 as of November 30, 2024 and 2023.

Notes receivable from participants - Participants can take out loans against their accounts with the approval of the plan administrator. The minimum loan amount is \$1,000 and the maximum amount is the lesser of one-half of the participant's vested account balance, or \$50,000. Participants may not have more than one loan outstanding at any given time. The repayment term generally cannot exceed 5 years except when the loan is for the purchase of a principal residence. As of November 30, 2024, the notes receivable from participants had repayment schedules through May 2030 with interest rates ranging from 4.25% to 9.50%. The notes receivable from participants are valued at their unpaid principal balances plus any accrued but unpaid interest, which approximates fair value.

3. PARTY-IN-INTEREST TRANSACTIONS

Any transactions involving the plan, plan sponsor and Voya qualify as party-in-interest transactions. Voya receives certain indirect compensation from mutual fund service providers that is used to reduce administrative and service fees that may otherwise have been charged to the plan by Voya. Direct fees paid by the plan to Voya were insignificant in 2024 and 2023.

Notes receivable from participants also qualify as party-in-interest transactions.

All of the above party-in-interest transactions are exempt from the prohibited transaction rules of ERISA.

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements

November 30, 2024 and 2023

4. TERMINATION OF PLAN

Although it has not expressed any intent to do so, the plan sponsor has the right to terminate the plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their employer contributions and related earnings.

5. INCOME TAX STATUS

The plan adopted a Voya Retirement Insurance and Annuity pre-approved profit sharing plan that received its most recent favorable opinion letter on June 30, 2020, in which the Internal Revenue Service stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The plan administrator has not obtained a separate Internal Revenue Service opinion or determination letter for the plan; however, the plan administrator and tax counsel believe the plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code, and therefore, believes the plan is qualified, and the related trust is tax-exempt.

GAAP requires plan management to evaluate tax positions taken by the plan and recognize tax liabilities (or assets) for any uncertain tax positions taken by the plan that more likely than not would not be sustained upon examination by the applicable authorities. Plan management analyzed the requirements for accounting for such uncertain tax positions and determined the plan was not required to recognize any tax liabilities (or assets) related to uncertain tax positions as of November 30, 2024 and 2023. The plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits in progress.

6. INFORMATION CERTIFIED BY VOYA

Management has obtained certifications from Voya, a qualified institution under the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, that state the following information with respect to assets held for investment of the plan is complete and accurate;

- a. Investments held and the fair and contract values of such as of November 30, 2024 and 2023;
- b. Dividends and interest income from investments and net appreciation (depreciation) in fair value of investments during 2024 and 2023; and
- c. Contributions to, withdrawals from, purchases, sales and inter-fund transfers between accounts during 2024 and 2023.

7. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

As discussed in Note 1, the financial statements are prepared under the accrual method of accounting wherein additions and deductions are reflected in the period earned or incurred. The plan's Form 5500 was prepared under the cash basis method of accounting. As a result, the plan's financial statements differ from the Form 5500 due to recording certain additions and related assets when received rather than when earned. The following are reconciliations.

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$19,232,063	\$17,185,962
Less: employer contributions receivable	(231,028)	(235,602)
Net assets available for benefits per Form 5500	<u>\$19,001,035</u>	<u>\$16,950,360</u>

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Notes to Financial Statements
November 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Changes in net assets available for benefits per the financial statements	\$ 2,046,101	\$ (666,472)
2024 employer contributions receivable	(231,028)	-
2023 employer contributions receivable	235,602	(235,602)
Net income (loss) per Form 5500	<u>\$ 2,050,675</u>	<u>\$ (902,074)</u>

ERISA-REQUIRED SUPPLEMENTARY INFORMATION

Mueller Sports Medicine, Inc. 401(k) Retirement Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

Employer ID No: 39-1204736 Plan No: 001

As of November 30, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of issuer/borrower	Description of investment	Cost	Current value
		Mutual funds and money market fund		
	American Funds	EuroPacific Growth Fund - Class R6	**	\$ 36,827
	American Funds	New Perspective Fund - Class R6	**	43,530
	Hartford Schroders	International Multi-Cap Value Fund - Class SDR	**	242,947
	Carillon Eagle	Mid Cap Growth Fund - Class R6	**	66,039
	Cohen & Steers	Real Estate Securities Fund - Class I	**	37,587
	JPMorgan	Small Cap Growth Fund - Class R6	**	86,776
	JPMorgan	Mid Cap Value Fund - Class R6	**	102,069
	Fidelity	Small Cap Index Fund	**	39,086
	Fidelity	Mid Cap Index Fund	**	239,387
	Dodge & Cox	Stock Fund - Class I	**	203,002
	Harbor Capital	Appreciation Fund - Retirement Class	**	385,131
	Fidelity	500 Index Fund	**	806,262
	American Funds	American Balanced Fund - Class R6	**	50,519
	PIMCO	REALPATH Blend 2025 Fund - Institutional Class	**	2,876,564
	PIMCO	REALPATH Blend 2030 Fund - Institutional Class	**	3,781,027
	PIMCO	REALPATH Blend 2035 Fund - Institutional Class	**	2,582,571
	PIMCO	REALPATH Blend 2040 Fund - Institutional Class	**	532,305
	PIMCO	REALPATH Blend 2045 Fund - Institutional Class	**	2,166,464
	PIMCO	REALPATH Blend 2050 Fund - Institutional Class	**	546,818
	PIMCO	REALPATH Blend 2055 Fund - Institutional Class	**	337,330
	PIMCO	REALPATH Blend 2060 Fund - Institutional Class	**	340,147
	PIMCO	REALPATH Blend 2065 Fund - Institutional Class	**	395
	PIMCO	REALPATH Blend Income Fund - Institutional Class	**	2,324,363
	PIMCO	Diversified Income Fund - Institutional Class	**	198,326
	Guggenheim	Total Return Bond Fund - Institutional Class	**	159,314
*	Voya	Government Money Market Fund A (Holding Account)	**	45,411
		Common/collective trusts		
	Wilmington Trust	Emerging Markets Fund	**	49,540
	Wilmington Trust	Small Cap Value Fund II	**	94,840
*	Voya Retirement Insurance and Annuity Company	Guaranteed investment contract Fixed Account	**	579,966
*	Participants	Notes receivable from participants, repayment schedules through May 2030, interest between 4.25% and 9.50%	-	46,492

This schedule was prepared from information certified by Voya Institutional Trust Company ("Voya").

* Party-in-interest

** The cost information is omitted because the plan is an individual account plan where the participants or beneficiaries direct the investment of the assets allocated to their accounts.