

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 <div style="font-size: 24pt; font-weight: bold; text-align: center;">2024</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

B This return/report is: the first return/report the final return/report
 an amended return/report a short plan year return/report (less than 12 months)

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

D Check box if filing under: Form 5558 automatic extension the DFVC program
 special extension (enter description)

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

Part II	Basic Plan Information—enter all requested information
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1a Name of plan <u>AMERICAN STRUCTUREPOINT, INC. 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶ <u>001</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>AMERICAN STRUCTUREPOINT, INC.</u> <u>9025 RIVER RD.</u> <u>SUITE 200</u> <u>INDIANAPOLIS, IN 46240</u>	1c Effective date of plan <u>12/06/1979</u> 2b Employer Identification Number (EIN) <u>35-1127317</u> 2c Plan Sponsor's telephone number <u>317-547-5580</u> 2d Business code (see instructions) <u>541330</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	07/30/2025	WILLIS R CONNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	680
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)	590
	6a(2)	722
	6b	1
	6c	69
	6d	792
	6e	0
	6f	792
	6g(1)	636
6g(2)	733	
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules	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 type="checkbox"/> A (Insurance Information) – Number Attached <u>0</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 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

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> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan AMERICAN STRUCTUREPOINT, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN STRUCTUREPOINT, INC.	D Employer Identification Number (EIN) 35-1127317	

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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)

RAYMOND JAMES & ASSOCIATES INC

59-1237041

(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?
27	ADVISOR	27877	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
60 64 65	RECORDKEEPER	15930	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(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.	
FH GOVT OBS PRM - SS&C GIDS, INC 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.05%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2024 <hr/> This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>AMERICAN STRUCTUREPOINT, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>AMERICAN STRUCTUREPOINT, INC.</u>	D Employer Identification Number (EIN) <u>35-1127317</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>BR EAFE EQUITY IDX R</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>20-3802168-007</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>539998</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK EQUITY INDEX FUND CL 1</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>20-3802168-001</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>30768574</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>BLACKROCK RUSSELL 2000 INDEX FND</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>20-3802587-004</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>1042515</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT CORE BOND FUND</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>38-4139867-645</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>5737813</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT GLOBAL BOND FUND</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>38-7264531-694</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>109729</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT INTERNATIONAL GRWTH</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>38-4139868-646</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>4911874</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MYWAYRETIREMENT INTERNATIONAL VALUE</u>		
b Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
c EIN-PN <u>38-4126285-589</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>4952596</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT LARGE CAP GROWTH FD		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4139869-647	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9787371
a Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT LARGE CAP VALUE FD		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-7264527-690	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9908442
a Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT MID CAP GROWTH FUND		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4139870-648	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4208373
a Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT MID CAP VALUE FUND		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-7264528-691	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4242840
a Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT MULTISECTOR BOND FD		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4139871-649	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3969410
a Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT SMALL CAP GROWTH FD		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 83-3963451-650	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4315447
a Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT SMALL CAP VALUE FD		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 85-3975085-651	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4338886
a Name of MTIA, CCT, PSA, or 103-12 IE: MYWAYRETIREMENT EMERGING MARKETS		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-7264529-692	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4289187
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK U.S. DEBT INDEX FD		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 20-3802445-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7620287
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK U.S. TIPS INDEX FUND		
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC		
c EIN-PN 38-4116835-510	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1692512

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK MID CAP EQUITY INDEX FD

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY, LLC

c EIN-PN 20-3802327-003	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1679628
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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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)
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SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan AMERICAN STRUCTUREPOINT, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 AMERICAN STRUCTUREPOINT, INC.	D Employer Identification Number (EIN) 35-1127317

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	8207
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	3702888	2826452
(2) U.S. Government securities	1c(2)	7632679	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	5783308	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	8632	0
(B) Common	1c(4)(B)	63247551	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	0	0
(9) Value of interest in common/collective trusts	1c(9)	0	104115482
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	7059685	2141009
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	758916	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	88193659	109091150
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
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	88193659	109091150

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)	7589794	
(B) Participants.....	2a(1)(B)	8100298	
(C) Others (including rollovers).....	2a(1)(C)	750922	
(2) Noncash contributions.....	2a(2)	0	16441014
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	36079	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	0	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		36079
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	18740	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		18740
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(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)	0	
(B) Other.....	2b(5)(B)	0	
(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)	-87796
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	159341
c Other income	2c	11802552
d Total income. Add all income amounts in column (b) and enter total	2d	28369930

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6997440
(2) To insurance carriers for the provision of benefits	2e(2)	0
(3) Other	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	6997440
f Corrective distributions (see instructions)	2f	0
g Certain deemed distributions of participant loans (see instructions)	2g	0
h Interest expense	2h	0
i Administrative expenses:		
(1) Salaries and allowances	2i(1)	0
(2) Contract administrator fees	2i(2)	0
(3) Recordkeeping fees	2i(3)	431692
(4) IQPA audit fees	2i(4)	0
(5) Investment advisory and investment management fees	2i(5)	27877
(6) Bank or trust company trustee/custodial fees	2i(6)	0
(7) Actuarial fees	2i(7)	0
(8) Legal fees	2i(8)	0
(9) Valuation/appraisal fees	2i(9)	0
(10) Other trustee fees and expenses	2i(10)	0
(11) Other expenses	2i(11)	15430
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)	474999
j Total expenses. Add all expense amounts in column (b) and enter total	2j	7472439

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	20897491
l Transfers of assets:		
(1) To this plan	2l(1)	0
(2) From this plan	2l(2)	0

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: **DONOVAN P.C.**

(2) EIN: **35-1356555**

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.	X		

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>AMERICAN STRUCTUREPOINT, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>AMERICAN STRUCTUREPOINT, INC.</u>	D Employer Identification Number (EIN) <u>35-1127317</u>	

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	
---	--

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): 04-6568107 20-0169123

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

American Structurepoint, Inc. 401(k) Plan

Financial Statements
Together with Independent Auditor's Report

For the Years Ended December 31, 2024 and 2023



American Structurepoint, Inc. 401(k) Plan

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Donovan CPAs

Independent Auditor's Report

The Plan Administrator
American Structurepoint, Inc. 401(k) Plan
Indianapolis, Indiana

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

We performed an audit of the financial statements of American Structurepoint, Inc. 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA). As of December 31, 2024, and for the period from October 1, 2024 through December 31, 2024, the audit was conducted as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit).

Management, having determined it is permissible in the circumstances, elected to have the audit of American Structurepoint, Inc. 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2024 and for the period October 1, 2024 through December 31, 2024. As permitted by ERISA Section 103(a)(3)(C), our audit of this period 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 regulated, supervised, and subject to periodic examination by a state or federal agency, provided the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management obtained a certification from a qualified institution as of December 31, 2024 and for period October 1, 2024 through December 31, 2024 stating the certified investment information as described in Note 7 to the financial statements is complete and accurate.

Opinion for the Period January 1, 2023 through September 30, 2024

We audited the accompanying financial statements of American Structurepoint, Inc. 401(k) Plan, an employee benefit plan subject to ERISA, which comprise the statement of net assets available for benefits (modified cash basis) as of December 31, 2023, and the statements of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2023 and the period from January 1, 2024 through September 30, 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits (modified cash basis) of American Structurepoint, Inc. 401(k) Plan as of December 31, 2023 and the changes in its net assets available for benefits (modified cash basis) for the year ended December 31, 2023 and the period from January 1, 2024 through September 30, 2024 in accordance the modified cash basis of accounting described in Note 2.

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Indianapolis | 9292 N. Meridian Street, Suite 150, Indianapolis, IN 46260 | 317.844.8300

Opinion for the Period October 1, 2024 through December 31, 2024

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

- The amounts and disclosures in the accompanying financial statements as of December 31, 2024 and for the period from October 1, 2024 through December 31, 2024, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution as of December 31, 2024 and for the period from October 1, 2024 through December 31, 2024 agrees to, or is derived from, in all material respects, the information prepared and certified by an institution management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion for the Period January 1, 2023 through September 30, 2024

We conducted our audit for the period January 1, 2023 through September 30, 2024 in accordance with GAAS. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of American Structurepoint, Inc. 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Opinion for the Period October 1, 2024 through December 31, 2024

We conducted our audit for the period October 1, 2024 through December 31, 2024 in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of American Structurepoint, Inc. 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Basis for Accounting

We draw attention to Note 2 of the financial statements which describes the basis of accounting. The financial statements and the supplemental schedule are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, which includes determining the modified cash basis of accounting is an acceptable basis for the preparation of these financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit for the period October 1, 2024 through December 31, 2024 does not affect management's responsibility for the financial statements.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report including our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee an audit conducted in accordance with GAAS standards 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, 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 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of American Structurepoint, Inc. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about American Structurepoint, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information as of December 31, 2024 and for the period October 1, 2024 through December 31, 2024, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) (Modified Cash Basis) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule 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, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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



Donovan CPAs
Indianapolis, Indiana
July 29, 2025

American Structurepoint, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits (Modified Cash Basis)
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Investments		
Cash	\$ 2,826,452	\$ 3,702,888
Common collective trust funds	104,115,482	-
Registered investment company funds	2,141,009	-
Common stocks	-	63,247,551
Government securities	-	7,632,679
Corporate bonds	-	5,783,308
Mutual funds	-	4,230,171
Exchange-traded funds	-	2,829,514
Government national mortgage association funds	-	758,916
Preferred stock	-	8,632
Total investments	<u>109,082,943</u>	<u>88,193,659</u>
Other Receivable	<u>8,207</u>	<u>-</u>
Total Assets	<u>109,091,150</u>	<u>88,193,659</u>
Net Assets Available for Benefits	<u>\$ 109,091,150</u>	<u>\$ 88,193,659</u>

See independent auditor's report and notes to the financial statements

American Structurepoint, Inc. 401(k) Plan
Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)
For the Years Ended December 31, 2024 and 2023

	2024	2023
Contributions		
Employer, net of forfeitures	\$ 7,589,794	\$ 4,981,220
Participant	8,100,298	6,858,994
Participant rollover	750,922	175,325
Total contributions	16,441,014	12,015,539
Earnings on Investments		
Net appreciation in fair value of investments	11,874,097	9,350,696
Interest and dividend income	54,819	1,834,257
Total earnings on investments	11,928,916	11,184,953
Expenses		
Benefits paid to participants, including transfers out of the plan	6,997,440	3,675,005
Plan administrative expenses	474,999	475,507
Total expenses	7,472,439	4,150,512
Net Change	20,897,491	19,049,980
Net Assets Available for Benefits		
Beginning of year	88,193,659	69,143,679
End of year	\$ 109,091,150	\$ 88,193,659

See independent auditor's report and notes to the financial statements

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 1 – Description of the Plan

The following brief description of American Structurepoint, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan instrument for complete information.

General

The Plan is a defined contribution plan covering all employees of American Structurepoint, Inc. (the Company) who have met the service requirement and are at least age twenty-one years old, except for those employees covered by a collective bargaining agreement, leased employees, non-resident aliens, interns, and co-op employees. An employee is eligible to enter the Plan on the first day of each calendar quarter (January 1, April 1, July 1, or October 1) immediately following completion of the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute pre-tax up to the maximum dollar amount allowable by the Internal Revenue Code. A discretionary profit-sharing contribution may be made by the Company without regard to current or accumulated profits. The Company match percentage is determined on a quarterly basis based on the productivity percentage from the past six months. For 2024, the match percentage by quarter was 100%, 85%, 100%, and 100%. For 2023, the match percentage by quarter was 100%, 70%, 40%, and 70%. Matching contributions totaled \$7,589,794 and \$4,981,220 during the years ended December 31, 2024 and 2023, respectively. A discretionary profit-sharing contribution may also be made by the Company. The Company made no profit-sharing contributions during the years ended December 31, 2024 and 2023.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company matching and profit-sharing contributions, and plan earnings or losses. Allocations are based on participant earnings or losses, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit which can be provided from the participant's vested account. Until October 2024, investments of Plan assets were not participant directed. Effective October 2024, investments of Plan assets are participant directed.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's contributions is based upon years of service. A participant is vested in employer contributions at 20% per year after two years of credited service and is 100% vested after six years of credited service.

Payment of Benefits

Upon termination of service or normal retirement date, whichever occurs first, the Plan provides for payment of a lump-sum amount equal to the value of the participant's vested interest in his or her account. Other factors may affect the manner in which distributions may be made, including the marital status of the participant. Withdrawals other than for termination are permitted under circumstances provided by the Plan.

The Plan allows a birth or adoptive parent to withdraw up to \$5,000 from their participant account balance in the 401k plan within twelve months following birth or adoption. Amounts withdrawn for these purposes can be repaid to the plan at a later date.

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 1 – Description of the Plan (Continued)

Participant Loans

Participant loans are not permitted under the Plan.

Forfeited Accounts

Forfeited non-vested accounts totaled \$90,548 and \$0 as of December 31, 2024 and 2023, respectively. Forfeitures attributable to discretionary profit-sharing contributions are reallocated to participants as an additional employer nonelective contribution. For the years ended December 31, 2024 and 2023, forfeitures of \$163,483 and \$185,033 were allocated to participants. Effective 2025, forfeitures will be used to reduce plan administrative expenses.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The Plan's policy is to prepare its financial statements on the modified cash basis of accounting. Therefore, with the exception of appreciation or depreciation in the fair value of investments, income and expense items are recognized only as cash is received or paid, and receivables (other than the employer contributions), payables, and accrued expenses are not reflected. The preparation of financial statements requires the plan administrator to make estimates and assumptions affecting certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plans' investments are reported at fair value. Fair value is the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded as it is received in accordance with the modified cash basis of accounting. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Plan Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments. The Plan paid plan administrative expenses totaling \$474,999 and \$475,507, during the years ended December 31, 2024 and 2023, respectively.

Subsequent Events

Subsequent events have been evaluated by management through July 29, 2025, which is the date the financial statements were available to be issued.

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 3 – Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy prioritizing the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Common and preferred stocks - Valued at the closing price reported on the active market on which the individual securities are traded (Level 1 inputs).

Government securities - Valued using pricing models maximizing the use of observable inputs for similar securities (Level 2 inputs).

Corporate bonds - Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, those corporate bonds are valued under a discounted cash flow approach which maximizes observable inputs, such as current yields or similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks (Level 2 inputs).

Mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded (Level 1 inputs).

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 3 – Fair Value Measurements (Continued)

Exchange-traded funds - Valued at the daily closing price as reported by the fund. Exchange-traded funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The exchange-traded funds held by the Plan are deemed to be actively traded (Level 1 inputs).

Government national mortgage association funds - Valued under a discounted cash flow approach which maximizes observable inputs, such as current yields or similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks (Level 2 inputs).

Common collective trust funds – Common collective trust funds are measured at fair value using the net asset value (NAV) per share (or its equivalent) practical expedient. These assets have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of financial position. These investments are not traded on open markets.

Registered investment company funds - Valued at the daily closing price as reported by the fund. Registered investment company funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The registered investment company funds held by the Plan are deemed to be actively traded (Level 1 inputs).

The following tables set forth the Plan's investments by level within the fair value hierarchy as of December 31:

2024	Level 1	Level 2	Level 3	NAV	Total
Money market fund	\$ 2,826,452	\$ -	\$ -	\$ -	\$ 2,826,452
Common collective trust funds	-	-	-	104,115,482	104,115,482
Registered investment company funds	2,141,009	-	-	-	2,141,009
	<u>\$ 4,967,461</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,115,482</u>	<u>\$ 109,082,943</u>
2023	Level 1	Level 2	Level 3	NAV	Total
Common stocks	\$ 63,247,551	\$ -	\$ -	\$ -	\$ 63,247,551
Government securities	-	7,632,679	-	-	7,632,679
Corporate bonds	-	5,783,308	-	-	5,783,308
Mutual funds	4,230,171	-	-	-	4,230,171
Exchange-traded funds	2,829,514	-	-	-	2,829,514
Government national mortgage association funds	-	758,916	-	-	758,916
Preferred stock	8,632	-	-	-	8,632
	<u>\$ 70,315,868</u>	<u>\$ 14,174,903</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,490,771</u>

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 4 – Common Collective Trusts and Registered Investment Company Fund Portfolios

Effective October 2024, Raymond James created three portfolios (growth, conservative growth, and moderate growth) through Fidelity which hold various stocks and bonds. Plan participants are given the option to select their allocations of the portfolios. Each portfolio includes a combination of common collective trust funds and registered investment company funds.

The growth portfolio is designed to provide long-term capital appreciation with strong growth potential. This portfolio strives to maximize total return potential with primary exposure to domestic equity investments and the ability to take advantage of opportunities in international markets. Invested primarily in equities with little exposure to fixed-income type investments, this diversified portfolio may be appropriate for those investors who can accept a moderate to high level of volatility over a full market cycle.

The conservative growth portfolio is designed to provide moderate growth potential. This portfolio seeks the highest total return over time consistent with a balance between capital growth and income. With a targeted equally-weighted portfolio between equities and fixed-income type investments, this diversified portfolio may be appropriate for those investors who want to manage volatility and are sensitive to market fluctuations.

The moderate growth portfolio is designed to provide long-term capital appreciation with strong growth potential. This portfolio is invested primarily in equities with limited exposure to fixed-income. Although the core investments are equity-based for higher total return potential, the portfolio includes fixed income exposure to provide capital preservation and income. This diversified portfolio may be appropriate for those investors who can accept a moderate level of volatility over a full market cycle.

Note 5 – Tax Status

The Internal Revenue Service determined the prototype plan used by the Plan and related trust is designed in accordance with applicable sections of the Internal Revenue Code, as indicated in a letter dated June 30, 2020. Although the Plan has been amended since receiving the determination letter, the plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The modified cash basis of accounting requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position which more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6 – Plan Termination

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

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 7 – Certified Information

From October 1, 2024 through December 31, 2024, the Plan's investments were maintained by Fidelity Management Trust Company (the trustee). The trustee supplied the plan administrator with a certification as to the completeness and accuracy of all information relating to investments as of December 31, 2024 and income and expenses on such investments for the period from October 1, 2024 through December 31, 2024. The certified information includes total investments of \$109,082,943 at December 31, 2024, and the portion of activity from October 1, 2024 through December 31, 2024 reported on the statement of changes in net assets available for benefits for the period ended December 31, 2024.

Prior to October 1, 2024, the investments were maintained by Raymond James, who did not provide a certification on the investments and the investment activity.

Note 8 – Party-In-Interest Transactions

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the plan, any party rendering service to the plan, the employer, and certain others. The Plan holds certain investment funds managed by the plan trustee. Such investments and the Plan's payment of fees qualify as party-in-interest transactions. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Some professional fees for the administration and audit of the Plan are paid directly by the Company, which are excluded from these financial statements. The Company provides certain administrative services at no cost to the Plan.

Effective October 2024, the Plan transitioned from FACTS, Inc., third-party administrator, and Raymond James, custodian and recordkeeper, to Fidelity Management Trust Company and Fidelity Workplace Services, LLC who assumed the roles of trustee, custodian, and recordkeeper. Raymond James continues to serve as investment advisor to the Plan.

Note 9 – Risks and Uncertainties

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

Supplemental Schedule

American Structurepoint, Inc. 401(k) Plan
EIN: 35-1127317 Plan: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (Modified Cash Basis)
For the Year Ended December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Federated Hermes Government Obligations Premier	Interest-bearing cash	**	\$ 2,826,452
*	Growth Commingled Pool			
	BlackRock EAFE Equity Index Fund Class R		**	377,121
	BlackRock Russell 2000 Index Fund Class R		**	566,778
	MyWayRetirement International Value Fund		**	1,043,265
	MyWayRetirement Mid-Cap Growth Fund Class R		**	751,799
	MyWayRetirement Large Cap Growth Fund Class R		**	2,191,300
	BlackRock Equity Index Fund Class 1		**	6,739,961
	MyWayRetirement Small Cap Value Fund Class R		**	899,987
	MyWayRetirement Small Cap Growth Fund Class R		**	895,092
	MyWayRetirement International Growth Fund Class R		**	1,034,626
	MyWayRetirement Large Cap Value Fund Class R		**	2,218,026
	MyWayRetirement Mid Cap Value Fund Class R		**	757,988
	MyWayRetirement Emerging Markets Fund Class R		**	942,157
	Total growth commingled pool	Common Collective Trust Fund		18,418,100
*	Conservative Growth Commingled Pool			
	BlackRock EAFE Equity Index Fund Class R		**	162,878
	MyWayRetirement International Value Fund		**	118,334
	MyWayRetirement Multisector Bond Fund Class R		**	585,083
	MyWayRetirement Mid-Cap Growth Fund Class R		**	117,247
	MyWayRetirement Large Cap Growth Fund Class R		**	143,175
	BlackRock U.S. Debt Index Fund Class 1		**	475,738
	BlackRock Equity Index Fund Class 1		**	664,761
	MyWayRetirement Small Cap Value Fund Class R		**	72,736
	MyWayRetirement Small Cap Growth Fund Class R		**	72,345
	MyWayRetirement International Growth Fund Class R		**	117,370
	MyWayRetirement Core Bond Fund Class R		**	658,576
	MyWayRetirement Global Bond Fund Class R		**	109,729
	MyWayRetirement Large Cap Value Fund Class R		**	144,928
	MyWayRetirement Mid Cap Value Fund Class R		**	118,211
	Total conservative growth commingled pool	Common Collective Trust Fund		3,561,111

* Investment represents party-in-interest, but not a prohibited transaction.

** Cost has been omitted for participant-directed investments.

See independent auditor's report

American Structurepoint, Inc. 401(k) Plan
EIN: 35-1127317 Plan: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (Modified Cash Basis)
For the Year Ended December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Moderate Growth Pool			
	BlackRock U.S. TIPs Index Fund Class 1		**	\$ 1,692,512
	MyWayRetirement International Value Fund		**	3,790,997
	MyWayRetirement Multisector Bond Fund Class R		**	3,384,327
	MyWayRetirement Mid-Cap Growth Fund Class R		**	3,339,327
	MyWayRetirement Large Cap Growth Fund Class R		**	7,452,896
	BlackRock U.S. Debt Index Fund Class 1		**	7,620,287
	BlackRock Equity Index Fund Class 1		**	23,363,853
	MyWayRetirement Small Cap Value Fund Class R		**	3,366,163
	MyWayRetirement Small Cap Growth Fund Class R		**	3,348,010
	MyWayRetirement International Growth Fund Class R		**	3,759,878
	MyWayRetirement Core Bond Fund Class R		**	5,079,237
	BlackRock Equity Index Fund Class 1		**	1,679,628
	MyWayRetirement Large Cap Value Fund Class R		**	7,545,488
	MyWayRetirement Mid Cap Value Fund Class R		**	3,366,640
	MyWayRetirement Emerging Markets Fund Class R		**	3,347,028
	Total moderate growth pool	Common Collective Trust Fund		<u>82,136,271</u>
	Total common collective trust funds			<u>104,115,482</u>
*	Growth Pool			
	Federated Hermes Government Obligations Premier	Registered Investment Company	**	380,079
*	Conservative Growth Pool			
	Federated Hermes Government Obligations Premier	Registered Investment Company	**	72,957
*	Moderate Growth Pool			
	Federated Hermes Government Obligations Premier	Registered Investment Company	**	<u>1,687,973</u>
	Total registered investment company funds			<u>2,141,009</u>
	Total assets (held at end of year)		<u>**</u>	<u>\$ 109,082,943</u>

* Investment represents party-in-interest, but not a prohibited transaction.

** Cost has been omitted for participant-directed investments.

See independent auditor's report

**American Structurepoint, Inc. 401(k) Plan
Schedule of Lead Auditor
For the Years Ended December 31, 2024 and 2023**

Auditor Information: Donovan CPAs
 9292 N. Meridian Street, Suite 150
 Indianapolis, IN 46260

Phone Number: (317) 844-8300

Fax Number: (317) 745-6545

Auditor Contact: Benjamin A. Lippert, CPA

Auditor Contact Title: Partner

Auditor Contact Email: blippert@cpadonovan.com

American Structurepoint, Inc. 401(k) Plan

Financial Statements
Together with Independent Auditor's Report

For the Years Ended December 31, 2024 and 2023



American Structurepoint, Inc. 401(k) Plan

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Donovan CPAs

Independent Auditor's Report

The Plan Administrator
American Structurepoint, Inc. 401(k) Plan
Indianapolis, Indiana

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

We performed an audit of the financial statements of American Structurepoint, Inc. 401(k) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA). As of December 31, 2024, and for the period from October 1, 2024 through December 31, 2024, the audit was conducted as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit).

Management, having determined it is permissible in the circumstances, elected to have the audit of American Structurepoint, Inc. 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA as of December 31, 2024 and for the period October 1, 2024 through December 31, 2024. As permitted by ERISA Section 103(a)(3)(C), our audit of this period 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 regulated, supervised, and subject to periodic examination by a state or federal agency, provided the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management obtained a certification from a qualified institution as of December 31, 2024 and for period October 1, 2024 through December 31, 2024 stating the certified investment information as described in Note 7 to the financial statements is complete and accurate.

Opinion for the Period January 1, 2023 through September 30, 2024

We audited the accompanying financial statements of American Structurepoint, Inc. 401(k) Plan, an employee benefit plan subject to ERISA, which comprise the statement of net assets available for benefits (modified cash basis) as of December 31, 2023, and the statements of changes in net assets available for benefits (modified cash basis) for the year ended December 31, 2023 and the period from January 1, 2024 through September 30, 2024, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits (modified cash basis) of American Structurepoint, Inc. 401(k) Plan as of December 31, 2023 and the changes in its net assets available for benefits (modified cash basis) for the year ended December 31, 2023 and the period from January 1, 2024 through September 30, 2024 in accordance the modified cash basis of accounting described in Note 2.

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Opinion for the Period October 1, 2024 through December 31, 2024

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

- The amounts and disclosures in the accompanying financial statements as of December 31, 2024 and for the period from October 1, 2024 through December 31, 2024, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution as of December 31, 2024 and for the period from October 1, 2024 through December 31, 2024 agrees to, or is derived from, in all material respects, the information prepared and certified by an institution management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion for the Period January 1, 2023 through September 30, 2024

We conducted our audit for the period January 1, 2023 through September 30, 2024 in accordance with GAAS. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of American Structurepoint, Inc. 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Opinion for the Period October 1, 2024 through December 31, 2024

We conducted our audit for the period October 1, 2024 through December 31, 2024 in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of American Structurepoint, Inc. 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Basis for Accounting

We draw attention to Note 2 of the financial statements which describes the basis of accounting. The financial statements and the supplemental schedule are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting described in Note 2, which includes determining the modified cash basis of accounting is an acceptable basis for the preparation of these financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit for the period October 1, 2024 through December 31, 2024 does not affect management's responsibility for the financial statements.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report including our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee an audit conducted in accordance with GAAS standards 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, 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 appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of American Structurepoint, Inc. 401(k) Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about American Structurepoint, Inc. 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information as of December 31, 2024 and for the period October 1, 2024 through December 31, 2024, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

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

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

Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) (Modified Cash Basis) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedule 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, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

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



Donovan CPAs
Indianapolis, Indiana
July 29, 2025

American Structurepoint, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits (Modified Cash Basis)
December 31, 2024 and 2023

	2024	2023
Assets		
Investments		
Cash	\$ 2,826,452	\$ 3,702,888
Common collective trust funds	104,115,482	-
Registered investment company funds	2,141,009	-
Common stocks	-	63,247,551
Government securities	-	7,632,679
Corporate bonds	-	5,783,308
Mutual funds	-	4,230,171
Exchange-traded funds	-	2,829,514
Government national mortgage association funds	-	758,916
Preferred stock	-	8,632
Total investments	109,082,943	88,193,659
Other Receivable	8,207	-
Total Assets	109,091,150	88,193,659
Net Assets Available for Benefits	\$ 109,091,150	\$ 88,193,659

See independent auditor's report and notes to the financial statements

American Structurepoint, Inc. 401(k) Plan
Statements of Changes in Net Assets Available for Benefits (Modified Cash Basis)
For the Years Ended December 31, 2024 and 2023

	2024	2023
Contributions		
Employer, net of forfeitures	\$ 7,589,794	\$ 4,981,220
Participant	8,100,298	6,858,994
Participant rollover	750,922	175,325
Total contributions	16,441,014	12,015,539
Earnings on Investments		
Net appreciation in fair value of investments	11,874,097	9,350,696
Interest and dividend income	54,819	1,834,257
Total earnings on investments	11,928,916	11,184,953
Expenses		
Benefits paid to participants, including transfers out of the plan	6,997,440	3,675,005
Plan administrative expenses	474,999	475,507
Total expenses	7,472,439	4,150,512
Net Change	20,897,491	19,049,980
Net Assets Available for Benefits		
Beginning of year	88,193,659	69,143,679
End of year	\$ 109,091,150	\$ 88,193,659

See independent auditor's report and notes to the financial statements

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 1 – Description of the Plan

The following brief description of American Structurepoint, Inc. 401(k) Plan (the Plan) is provided for general information purposes only. Participants should refer to the plan instrument for complete information.

General

The Plan is a defined contribution plan covering all employees of American Structurepoint, Inc. (the Company) who have met the service requirement and are at least age twenty-one years old, except for those employees covered by a collective bargaining agreement, leased employees, non-resident aliens, interns, and co-op employees. An employee is eligible to enter the Plan on the first day of each calendar quarter (January 1, April 1, July 1, or October 1) immediately following completion of the eligibility requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, participants may contribute pre-tax up to the maximum dollar amount allowable by the Internal Revenue Code. A discretionary profit-sharing contribution may be made by the Company without regard to current or accumulated profits. The Company match percentage is determined on a quarterly basis based on the productivity percentage from the past six months. For 2024, the match percentage by quarter was 100%, 85%, 100%, and 100%. For 2023, the match percentage by quarter was 100%, 70%, 40%, and 70%. Matching contributions totaled \$7,589,794 and \$4,981,220 during the years ended December 31, 2024 and 2023, respectively. A discretionary profit-sharing contribution may also be made by the Company. The Company made no profit-sharing contributions during the years ended December 31, 2024 and 2023.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company matching and profit-sharing contributions, and plan earnings or losses. Allocations are based on participant earnings or losses, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit which can be provided from the participant's vested account. Until October 2024, investments of Plan assets were not participant directed. Effective October 2024, investments of Plan assets are participant directed.

Vesting

Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the Company's contributions is based upon years of service. A participant is vested in employer contributions at 20% per year after two years of credited service and is 100% vested after six years of credited service.

Payment of Benefits

Upon termination of service or normal retirement date, whichever occurs first, the Plan provides for payment of a lump-sum amount equal to the value of the participant's vested interest in his or her account. Other factors may affect the manner in which distributions may be made, including the marital status of the participant. Withdrawals other than for termination are permitted under circumstances provided by the Plan.

The Plan allows a birth or adoptive parent to withdraw up to \$5,000 from their participant account balance in the 401k plan within twelve months following birth or adoption. Amounts withdrawn for these purposes can be repaid to the plan at a later date.

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 1 – Description of the Plan (Continued)

Participant Loans

Participant loans are not permitted under the Plan.

Forfeited Accounts

Forfeited non-vested accounts totaled \$90,548 and \$0 as of December 31, 2024 and 2023, respectively. Forfeitures attributable to discretionary profit-sharing contributions are reallocated to participants as an additional employer nonelective contribution. For the years ended December 31, 2024 and 2023, forfeitures of \$163,483 and \$185,033 were allocated to participants. Effective 2025, forfeitures will be used to reduce plan administrative expenses.

Note 2 – Summary of Significant Accounting Policies

Basis of Accounting and Use of Estimates

The Plan's policy is to prepare its financial statements on the modified cash basis of accounting. Therefore, with the exception of appreciation or depreciation in the fair value of investments, income and expense items are recognized only as cash is received or paid, and receivables (other than the employer contributions), payables, and accrued expenses are not reflected. The preparation of financial statements requires the plan administrator to make estimates and assumptions affecting certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

The Plans' investments are reported at fair value. Fair value is the price which would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded as it is received in accordance with the modified cash basis of accounting. Net appreciation (depreciation) in fair value of investments includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Plan Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net appreciation in fair value of investments. The Plan paid plan administrative expenses totaling \$474,999 and \$475,507, during the years ended December 31, 2024 and 2023, respectively.

Subsequent Events

Subsequent events have been evaluated by management through July 29, 2025, which is the date the financial statements were available to be issued.

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 3 – Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy prioritizing the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2024 and 2023.

Common and preferred stocks - Valued at the closing price reported on the active market on which the individual securities are traded (Level 1 inputs).

Government securities - Valued using pricing models maximizing the use of observable inputs for similar securities (Level 2 inputs).

Corporate bonds - Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing the value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, those corporate bonds are valued under a discounted cash flow approach which maximizes observable inputs, such as current yields or similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks (Level 2 inputs).

Mutual funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded (Level 1 inputs).

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 3 – Fair Value Measurements (Continued)

Exchange-traded funds - Valued at the daily closing price as reported by the fund. Exchange-traded funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The exchange-traded funds held by the Plan are deemed to be actively traded (Level 1 inputs).

Government national mortgage association funds - Valued under a discounted cash flow approach which maximizes observable inputs, such as current yields or similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks (Level 2 inputs).

Common collective trust funds – Common collective trust funds are measured at fair value using the net asset value (NAV) per share (or its equivalent) practical expedient. These assets have not been classified in the fair value hierarchy. The fair value amounts included above are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the statements of financial position. These investments are not traded on open markets.

Registered investment company funds - Valued at the daily closing price as reported by the fund. Registered investment company funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The registered investment company funds held by the Plan are deemed to be actively traded (Level 1 inputs).

The following tables set forth the Plan's investments by level within the fair value hierarchy as of December 31:

2024	Level 1	Level 2	Level 3	NAV	Total
Money market fund	\$ 2,826,452	\$ -	\$ -	\$ -	\$ 2,826,452
Common collective trust funds	-	-	-	104,115,482	104,115,482
Registered investment company funds	2,141,009	-	-	-	2,141,009
	<u>\$ 4,967,461</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,115,482</u>	<u>\$ 109,082,943</u>
2023	Level 1	Level 2	Level 3	NAV	Total
Common stocks	\$ 63,247,551	\$ -	\$ -	\$ -	\$ 63,247,551
Government securities	-	7,632,679	-	-	7,632,679
Corporate bonds	-	5,783,308	-	-	5,783,308
Mutual funds	4,230,171	-	-	-	4,230,171
Exchange-traded funds	2,829,514	-	-	-	2,829,514
Government national mortgage association funds	-	758,916	-	-	758,916
Preferred stock	8,632	-	-	-	8,632
	<u>\$ 70,315,868</u>	<u>\$ 14,174,903</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,490,771</u>

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 4 – Common Collective Trusts and Registered Investment Company Fund Portfolios

Effective October 2024, Raymond James created three portfolios (growth, conservative growth, and moderate growth) through Fidelity which hold various stocks and bonds. Plan participants are given the option to select their allocations of the portfolios. Each portfolio includes a combination of common collective trust funds and registered investment company funds.

The growth portfolio is designed to provide long-term capital appreciation with strong growth potential. This portfolio strives to maximize total return potential with primary exposure to domestic equity investments and the ability to take advantage of opportunities in international markets. Invested primarily in equities with little exposure to fixed-income type investments, this diversified portfolio may be appropriate for those investors who can accept a moderate to high level of volatility over a full market cycle.

The conservative growth portfolio is designed to provide moderate growth potential. This portfolio seeks the highest total return over time consistent with a balance between capital growth and income. With a targeted equally-weighted portfolio between equities and fixed-income type investments, this diversified portfolio may be appropriate for those investors who want to manage volatility and are sensitive to market fluctuations.

The moderate growth portfolio is designed to provide long-term capital appreciation with strong growth potential. This portfolio is invested primarily in equities with limited exposure to fixed-income. Although the core investments are equity-based for higher total return potential, the portfolio includes fixed income exposure to provide capital preservation and income. This diversified portfolio may be appropriate for those investors who can accept a moderate level of volatility over a full market cycle.

Note 5 – Tax Status

The Internal Revenue Service determined the prototype plan used by the Plan and related trust is designed in accordance with applicable sections of the Internal Revenue Code, as indicated in a letter dated June 30, 2020. Although the Plan has been amended since receiving the determination letter, the plan administrator believes the Plan is designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code.

The modified cash basis of accounting requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position which more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 6 – Plan Termination

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

American Structurepoint, Inc. 401(k) Plan
Notes to the Financial Statements
For the Years Ended December 31, 2024 and 2023

Note 7 – Certified Information

From October 1, 2024 through December 31, 2024, the Plan's investments were maintained by Fidelity Management Trust Company (the trustee). The trustee supplied the plan administrator with a certification as to the completeness and accuracy of all information relating to investments as of December 31, 2024 and income and expenses on such investments for the period from October 1, 2024 through December 31, 2024. The certified information includes total investments of \$109,082,943 at December 31, 2024, and the portion of activity from October 1, 2024 through December 31, 2024 reported on the statement of changes in net assets available for benefits for the period ended December 31, 2024.

Prior to October 1, 2024, the investments were maintained by Raymond James, who did not provide a certification on the investments and the investment activity.

Note 8 – Party-In-Interest Transactions

Parties-in-interest are defined under Department of Labor regulations as any fiduciary of the plan, any party rendering service to the plan, the employer, and certain others. The Plan holds certain investment funds managed by the plan trustee. Such investments and the Plan's payment of fees qualify as party-in-interest transactions. Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan. Some professional fees for the administration and audit of the Plan are paid directly by the Company, which are excluded from these financial statements. The Company provides certain administrative services at no cost to the Plan.

Effective October 2024, the Plan transitioned from FACTS, Inc., third-party administrator, and Raymond James, custodian and recordkeeper, to Fidelity Management Trust Company and Fidelity Workplace Services, LLC who assumed the roles of trustee, custodian, and recordkeeper. Raymond James continues to serve as investment advisor to the Plan.

Note 9 – Risks and Uncertainties

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

Supplemental Schedule

American Structurepoint, Inc. 401(k) Plan
EIN: 35-1127317 Plan: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (Modified Cash Basis)
For the Year Ended December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Federated Hermes Government Obligations Premier	Interest-bearing cash	**	\$ 2,826,452
*	Growth Commingled Pool			
	BlackRock EAFE Equity Index Fund Class R		**	377,121
	BlackRock Russell 2000 Index Fund Class R		**	566,778
	MyWayRetirement International Value Fund		**	1,043,265
	MyWayRetirement Mid-Cap Growth Fund Class R		**	751,799
	MyWayRetirement Large Cap Growth Fund Class R		**	2,191,300
	BlackRock Equity Index Fund Class 1		**	6,739,961
	MyWayRetirement Small Cap Value Fund Class R		**	899,987
	MyWayRetirement Small Cap Growth Fund Class R		**	895,092
	MyWayRetirement International Growth Fund Class R		**	1,034,626
	MyWayRetirement Large Cap Value Fund Class R		**	2,218,026
	MyWayRetirement Mid Cap Value Fund Class R		**	757,988
	MyWayRetirement Emerging Markets Fund Class R		**	942,157
	Total growth commingled pool	Common Collective Trust Fund		<u>18,418,100</u>
*	Conservative Growth Commingled Pool			
	BlackRock EAFE Equity Index Fund Class R		**	162,878
	MyWayRetirement International Value Fund		**	118,334
	MyWayRetirement Multisector Bond Fund Class R		**	585,083
	MyWayRetirement Mid-Cap Growth Fund Class R		**	117,247
	MyWayRetirement Large Cap Growth Fund Class R		**	143,175
	BlackRock U.S. Debt Index Fund Class 1		**	475,738
	BlackRock Equity Index Fund Class 1		**	664,761
	MyWayRetirement Small Cap Value Fund Class R		**	72,736
	MyWayRetirement Small Cap Growth Fund Class R		**	72,345
	MyWayRetirement International Growth Fund Class R		**	117,370
	MyWayRetirement Core Bond Fund Class R		**	658,576
	MyWayRetirement Global Bond Fund Class R		**	109,729
	MyWayRetirement Large Cap Value Fund Class R		**	144,928
	MyWayRetirement Mid Cap Value Fund Class R		**	118,211
	Total conservative growth commingled pool	Common Collective Trust Fund		<u>3,561,111</u>

* Investment represents party-in-interest, but not a prohibited transaction.

** Cost has been omitted for participant-directed investments.

See independent auditor's report

American Structurepoint, Inc. 401(k) Plan
EIN: 35-1127317 Plan: 001
Schedule H, Line 4i - Schedule of Assets (Held at End of Year) (Modified Cash Basis)
For the Year Ended December 31, 2024

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Moderate Growth Pool			
	BlackRock U.S. TIPs Index Fund Class 1		**	\$ 1,692,512
	MyWayRetirement International Value Fund		**	3,790,997
	MyWayRetirement Multisector Bond Fund Class R		**	3,384,327
	MyWayRetirement Mid-Cap Growth Fund Class R		**	3,339,327
	MyWayRetirement Large Cap Growth Fund Class R		**	7,452,896
	BlackRock U.S. Debt Index Fund Class 1		**	7,620,287
	BlackRock Equity Index Fund Class 1		**	23,363,853
	MyWayRetirement Small Cap Value Fund Class R		**	3,366,163
	MyWayRetirement Small Cap Growth Fund Class R		**	3,348,010
	MyWayRetirement International Growth Fund Class R		**	3,759,878
	MyWayRetirement Core Bond Fund Class R		**	5,079,237
	BlackRock Equity Index Fund Class 1		**	1,679,628
	MyWayRetirement Large Cap Value Fund Class R		**	7,545,488
	MyWayRetirement Mid Cap Value Fund Class R		**	3,366,640
	MyWayRetirement Emerging Markets Fund Class R		**	3,347,028
	Total moderate growth pool	Common Collective Trust Fund		<u>82,136,271</u>
	Total common collective trust funds			<u>104,115,482</u>
*	Growth Pool			
	Federated Hermes Government Obligations Premier	Registered Investment Company	**	380,079
*	Conservative Growth Pool			
	Federated Hermes Government Obligations Premier	Registered Investment Company	**	72,957
*	Moderate Growth Pool			
	Federated Hermes Government Obligations Premier	Registered Investment Company	**	<u>1,687,973</u>
	Total registered investment company funds			<u>2,141,009</u>
	Total assets (held at end of year)		<u>**</u>	<u>\$ 109,082,943</u>

* Investment represents party-in-interest, but not a prohibited transaction.

** Cost has been omitted for participant-directed investments.

See independent auditor's report

**American Structurepoint, Inc. 401(k) Plan
Schedule of Lead Auditor
For the Years Ended December 31, 2024 and 2023**

Auditor Information: Donovan CPAs
 9292 N. Meridian Street, Suite 150
 Indianapolis, IN 46260

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Auditor Contact: Benjamin A. Lippert, CPA

Auditor Contact Title: Partner

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