

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

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>PRECISION CONTRACTING SERVICES, INC.</u></p> <p><u>15834 GUILD COURT</u> <u>JUPITER, FL 33478</u></p>	<p>1c Effective date of plan <u>04/01/2001</u></p> <p>2b Employer Identification Number (EIN) <u>59-3057681</u></p> <p>2c Plan Sponsor's telephone number <u>561-743-9737</u></p> <p>2d Business code (see instructions) <u>238900</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	08/28/2025	MISTY ANDERSEN
	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	127
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)	91
	6a(2)	106
	6b	0
	6c	19
	6d	125
	6e	0
	6f	125
	6g(1)	127
6g(2)	114	
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:
 2F 2G 2J 2T 3D 2R 2A 2E

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 type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PRECISION CONTRACTING SERVICES, INC.	D Employer Identification Number (EIN) 59-3057681	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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	RECORDKEEPER	0	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"/>

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning **10/01/2023** and ending **09/30/2024**

A Name of plan PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 PRECISION CONTRACTING SERVICES, INC.	D Employer Identification Number (EIN) 59-3057681	

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	-2	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	801359	905612
(2) Participant contributions	1b(2)	25119	19206
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1572517	2778455
(2) U.S. Government securities	1c(2)	330605	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	51468	0
(B) Common	1c(4)(B)	6659116	9897109
(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)	166395	165365
(9) Value of interest in common/collective trusts	1c(9)	0	0
(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)	9305781	10729403
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	25

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	18912358	24495175
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	118
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	118
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	18912358	24495057

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)	905612	
(B) Participants	2a(1)(B)	461705	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1367317
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	101507	
(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)	12012	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		113519
(2) Dividends:			
(A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	91682	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	186806	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		278488
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	790871	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	789446	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		1425
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	5352151	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		5352151

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(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)		559324
c Other income	2c		1523
d Total income. Add all income amounts in column (b) and enter total	2d		7673747

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2090595	
(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)		2090595
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)	0	
(4) IQPA audit fees.....	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(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)	453	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		453
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2091048

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		5582699
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: SEARS & SLEEPER PA

(2) EIN: 55-0851763

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	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.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
--	---	--

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

A Name of plan <u>PRECISION CONTRACTING SERVICES, 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>PRECISION CONTRACTING SERVICES, INC.</u>	D Employer Identification Number (EIN) <u>59-3057681</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): <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

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

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

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

PRECISION CONTRACTING SERVICES, INC.
401(K) RETIREMENT PLAN AUDIT REPORT

For the Year Ended September 30, 2024

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INDEPENDENT AUDITORS' REPORT

LESLEY A. SEARS, CPA
ERIC F. SLEEPER, CPA

To the Plan Administrators of
Precision Contracting Services, Inc. 401(K) Plan

Opinion

We have audited the accompanying financial statements of Precision Contracting Services, Inc. 401(K) Plan (Plan), an employee benefit plan subject to the Employee Retirement Income Securities Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended 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 of Precision Contracting Services, Inc. 401(K) Plan as of September 30, 2024 and 2023, and the changes in its net assets available for benefits for the year ended September 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Precision Contracting Services, Inc. 401(K) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Precision Contracting Services, 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 that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing 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 that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Precision Contracting Services, 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Precision Contracting Services, Inc. 401(K) Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held for investment purposes as of September 30, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information 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 generally accepted auditing standards.

In forming our opinion on the supplementary schedule, we evaluated whether the supplementary schedule, including its form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Sears & Sluiper, P.A.

Jupiter, Florida

August 26, 2025

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
September 30, 2024 and 2023

ASSETS	<u>9/30/2024</u>	<u>9/30/2023</u>
Cash	\$ -	\$ (2)
Investments at fair value	23,404,992	17,919,487
Receivables:		
Employer contributions	905,612	801,359
Participant contributions	19,206	25,119
Note receivable from participants	<u>165,365</u>	<u>166,395</u>
	<u>1,090,183</u>	<u>922,873</u>
TOTAL ASSETS	<u>24,495,175</u>	<u>18,912,358</u>
LIABILITIES		
Other Liabilities	<u>118</u>	<u>-</u>
	<u>118</u>	<u>-</u>
TOTAL LIABILITIES	<u>118</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 24,495,057</u>	<u>\$ 18,912,358</u>

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended September 30, 2024

ADDITIONS

Additions to net assets attributed to:

Investment income:

Net appreciation (depreciation) in fair value of investments	\$ 5,914,423
Interest	101,507
Dividends	<u>278,488</u>
	<u>6,294,418</u>

Interest income on notes receivable from participants	<u>12,012</u>
---	---------------

Contributions:

Employer	905,612
Participants	<u>461,705</u>
	<u>1,367,317</u>

TOTAL ADDITIONS	<u>7,673,747</u>
-----------------	------------------

DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants	2,090,595
Administrative expenses	<u>453</u>

TOTAL DEDUCTIONS	<u>2,091,048</u>
------------------	------------------

NET INCREASE	\$ 5,582,699
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NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>18,912,358</u>
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END OF YEAR	<u>\$ 24,495,057</u>
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See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE A – DESCRIPTION OF PLAN

The following description of The Precision Contracting Services, Inc. (“Company”) 401(k) Plan (“Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General: The plan is a defined contribution plan covering all full-time employees of the Company who have one year of service and are age 18 or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees oversees governance of the Plan. The Plan’s Investment Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance, and reports to the Plan’s Board of Trustees.

Contributions: The IRS limits the maximum amounts that can be contributed on a pre-tax or after tax salary deferral basis. Each year, the limit is subject to cost-of-living increases as published by the IRS. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan, unless they affirmatively elect not to participate in the Plan. The Plan currently offers various money market funds, mutual funds, common stocks, bonds, government securities and other investment options for participants. The Company contributes 3% of each eligible participant’s compensation to the Plan.

Additionally, the Plan allows for discretionary profit sharing contributions by the Company. For the fiscal year ended September 30, 2024 , the Company made a \$614,394 discretionary profit sharing contribution to the Plan.

Participant Accounts: Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s matching contribution and, (b) Plan earnings (losses), and charged with an allocation of any administrative expenses paid by the plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting: Participants vesting percentage grows with years of vesting service. Participants are vested in their contributions plus actual earnings thereon. Vesting in the Company’s contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance in the participant’s account and bear interest at the prime rate. The prime rate is determined on the last day of the preceding month. Principal and interest is paid ratably through monthly payroll deductions.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE A – DESCRIPTION OF PLAN (Continued)

Payment of Benefits: On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten year period. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts: As of September 30, 2024 and 2023, forfeited nonvested accounts totaled \$356,678 and \$304,447, respectively. These accounts will be used to reduce future employer contributions. Also, in fiscal year ended September 30, 2024, employer contributions were reduced by \$8,728 from forfeited nonvested accounts.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the plan are prepared on the accrual basis of accounting.

Use of Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United State of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The investment committee determines the Plan's valuation policies. See Note C for discussion of fair value measurements.

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of September 30, 2024, and 2023, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Excess Contributions Payable: There were no excess contributions for the years ended September 30, 2024 or 2023.

Payment of Benefits: Benefits are recorded when paid.

Expenses: Certain expenses of maintaining the Plan are paid by the Company and are therefore excluded from these financial statements. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

Date of Management's Review of Subsequent Events: Subsequent events were evaluated through August 26, 2025, which is the date the financial statements were available to be issued.

NOTE C – FAIR VALUE MEASUREMENTS

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 1 inputs - Consist of unadjusted quoted prices in active markets for identical assets and have the highest priority.

Level 2 inputs - Consist of observable inputs other than quoted prices for identical assets.

Level 3 inputs - Are unobservable and have the lowest priority.

The Plan uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. When available, The Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no plan assets requiring the use of Level 2 or Level 3 inputs for the period presented and there were no changes in the methods used to measure fair value at September 30, 2024 and 2023.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE C – FAIR VALUE MEASUREMENTS (Continued)

Level 1 Fair Value Measurements: The fair value of money market funds and mutual funds are based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded. The fair values of common stocks are based on the closing price reported on the active market where the individual securities are traded.

Level 2 Fair Value Measurements: The fair value of corporate bonds and U.S. government securities are valued using a market approach on yields currently available on comparable securities of issuers with similar credit ratings.

The following tables set forth, by level within the fair value hierarchy, the Plan’s investments at fair value as of September 30, 2024 and 2023:

	<u>Fair Value</u>	Fair Value Measurements at the End of the Reporting Period Using:	
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)
<u>September 30, 2024</u>			
Money market funds	\$ 2,778,455	\$ 2,778,455	\$ -
Mutual funds	10,729,403	10,729,403	-
Common stock	9,897,109	9,897,109	-
Warrants	25	25	-
	<u>23,404,992</u>	<u>23,404,992</u>	<u>-</u>
Total assets at fair value	<u>\$ 23,404,992</u>	<u>\$ 23,404,992</u>	<u>\$ -</u>
 <u>September 30, 2023</u>			
Money market funds	\$ 1,572,517	\$ 1,572,517	\$ -
Mutual funds	9,305,781	9,305,781	-
Common stocks	6,659,116	6,659,116	-
Preferred stocks	51,468	51,468	-
U.S. Government securities	330,605	-	330,605
	<u>17,919,487</u>	<u>17,588,882</u>	<u>330,605</u>
Total assets at fair value	<u>\$ 17,919,487</u>	<u>\$ 17,588,882</u>	<u>\$ 330,605</u>

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE C – FAIR VALUE MEASUREMENTS (Continued)

Gains and losses included in changes in net assets available for benefits for the years ended September 30, 2024 and 2023, are reported in net appreciation (depreciation) in fair value of investments.

The Plan's policy is to recognize transfers of investments into or out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended September 30, 2024, there were no transfers of investments into or out of Level 3.

NOTE D – PLAN TERMINATION

Although the Company has not expressed any intent to terminate the Plan, it may do so at any time. The Termination of the Plan is subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE E – TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

NOTE F – RISKS AND UNCERTAINTIES

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

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS HELD AT END OF YEAR

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
EIN: 59-3057681
Plan Number: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR - SCHEDULE H, LINE 4i
September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Fidelity Cash Reserves	Money market fund	\$	2,528,280
	JPMorgan Chase Bank	\$250,000 Certificate of Deposit; maturity date 5/31/25, 5.4% int		<u>250,175</u>
		Total money market funds and certificates of deposit		<u>2,778,455</u>
	9 Meters Biopharma Inc Com New	82 shares of common stock		0
	AIM Immunotech Inc Com	2,350 shares of common stock		635
	AMC Entmt Hldgs Inc CL A New	4 shares of common stock		18
	Abbott Laboratories	100 shares of common stock		11,401
	Abbvie Inc Com	229 shares of common stock		45,223
	Advanced Micro Devices Inc	225 shares of common stock		36,918
	Aflac Inc	400 shares of common stock		44,720
	Airbnb Inc Com CL A	100 shares of common stock		12,681
	Allegion PLC	100 shares of common stock		14,574
	Alphabet Inc Cap Stk CL A	1,600 shares of common stock		265,360
	Alphabet Inc Cap Stk CL C	1,600 shares of common stock		267,504
	Alternet Systems Inc Com New	50,000 shares of common stock		25
	Amazon.com Inc	2,440 shares of common stock		454,645
	American Elec Pwr Co	125 shares of common stock		12,825
	Amicus Therapeutics Inc	400 shares of common stock		4,272
	Analog Devices Inc	100 shares of common stock		23,017
	Appian Corp CL A	245 shares of common stock		8,364
	Apple Computer Inc	12,533.241 shares of common stock		2,920,245
	Aquabounty Technologies Inc	158 shares of common stock		193
	Aurora Cannabis Inc Com	16 shares of common stock		94
	Autonation Inc	100 shares of common stock		17,892
	BP PLC Spon ADR	202 shares of common stock		6,341
	Baker Hughes A GE CO CL A	100 shares of common stock		3,615
	Bank of America Corp	775 shares of common stock		30,752
	Bioline Solutions Inc Com New	180 shares of common stock		4,507
	Blackrock Inc	50 shares of common stock		47,476
	Boeing Co	100 shares of common stock		15,204
	Bristol Myers Squibb	200 shares of common stock		10,348
	Brookfield Infrastructure Corp	52 shares of common stock		2,258
	Brookfield Renewable Corp CL A	123 shares of common stock		4,017
	CSX Corp	150 shares of common stock		5,180
	Canopy Growth Corp Com	71 shares of common stock		342
	Caterpillar Inc	617 shares of common stock		241,321
	Chemours Co Com	100 shares of common stock		2,032
	ChevronTexaco Corp	100 shares of common stock		14,727
	Clean Hbrs Inc	100 shares of common stock		24,171
	Clorox Co Del	200 shares of common stock		32,582
	Conagra Foods Inc	100 shares of common stock		3,252

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
 EIN: 59-3057681
 Plan Number: 001
 SCHEDULE OF ASSETS HELD AT END OF YEAR - SCHEDULE H, LINE 4i (Continued)
 September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Corning Inc	100 shares of common stock	\$	4,515
	Costco Wholesale Corp	50 shares of common stock		44,326
	Cronos Group Inc Com	330 shares of common stock		723
	Digital World Acquisition Corp	10 shares of common stock		161
	Disney Walt Co Del	455 shares of common stock		43,766
	Drone Svcs USA Inc Com	4 shares of common stock		0
	Dupont De Nemours Inc Com	41 shares of common stock		3,654
	Dycom Inds Inc	250 shares of common stock		49,275
	EBET Inc Com New	4 shares of common stock		0
	Exxon Mobil Corp	200 shares of common stock		23,444
	Evogene Ltd	445 shares of common stock		1,366
	Ford Mtr Co Del Com	100 shares of common stock		1,056
	Gamestop Corp New CL A	3,412 shares of common stock		78
	General Dynamics	100 shares of common stock		30,220
	General Motors Co Com	100 shares of common stock		4,484
	Gilead Sciences Inc	300 shares of common stock		25,152
	Grail Inc Com	16 shares of common stock		220
	Growgeneration Corp Com	130 shares of common stock		277
	Halliburton Co	500 shares of common stock		14,525
	Howmet Aerospace Inc Com	100 shares of common stock		10,025
	Illumina Inc	100 shares of common stock		13,041
	Ingersoll-Rand Inc Com	264 shares of common stock		25,914
	JP Morgan Chase & Co	400 shares of common stock		84,344
	Johnson & Johnson	100 shares of common stock		16,206
	Kempharm Inc Com	910 shares of common stock		6,315
	Kimberly Clark Corp	50 shares of common stock		7,114
	Kinder Morgan Inc DE Com	125 shares of common stock		2,761
	Lamb Weston Hldgs Inc Com	33 shares of common stock		2,136
	Las Vegas Sands Corp	200 shares of common stock		10,068
	Liquidmetal Technologies	12,540 shares of common stock		607
	Lockheed Martin Corp	100 shares of common stock		58,456
	Lucid Group Inc Com	100 shares of common stock		353
	Manitowoc Co Inc Com New	125 shares of common stock		1,203
	Mastec Inc	200 shares of common stock		24,620
	Match Group Inc New Com	197 shares of common stock		7,454
	Mercury Computer Systems Inc	30 shares of common stock		1,110
	Meta Platforms CL A	154 shares of common stock		88,156
	Microsoft Corp	300 shares of common stock		129,090
	Monster Beverage Corp New Com	1,350 shares of common stock		70,430
	Nabors Industries Ltd Com	2 shares of common stock		129
	Natural Grocers By Vitamin Cottage Inc	100 shares of common stock		2,969
	Netflix Com Inc Com	160 shares of common stock		113,483

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
EIN: 59-3057681
Plan Number: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR - SCHEDULE H, LINE 4i (Continued)
September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Nevro Corp Com	200 shares of common stock	\$	1,118
	NewGenIVF Group Limited	1,503.703 shares of common stock		1,021
	Nextera Energy Inc Com	1,489 shares of common stock		125,865
	Nio Inc	137 shares of common stock		915
	Novanta Inc Com	150 shares of common stock		26,838
	Novavax Inc Com New	100 shares of common stock		1,263
	Nu Holdings Ltd	500 shares of common stock		6,825
	Nvidia Corp	28,694.339 shares of common stock		3,484,641
	Ocugen Inc Com	2,500 shares of common stock		2,480
	Okta Inc CL A	22 shares of common stock		1,635
	Oncology Pharma Inc Com New	625 shares of common stock		0
	PG&E Corp	90 shares of common stock		1,779
	Peloton Interactive Inc CL A Com	50 shares of common stock		234
	Pfizer Inc	200 shares of common stock		5,788
	Planet 13 Holdings Inc Com	300 shares of common stock		180
	Polestar Automotive Hldg UK PLC	250 shares of common stock		430
	Proctor & Gamble Co	150 shares of common stock		25,980
	Qualcomm Inc	250 shares of common stock		42,512
	Quantumscape Corp Com CL A	1,535 shares of common stock		8,826
	Radioio Inc Com	60 shares of common stock		0
	Raytheon Technologies Corp	50 shares of common stock		6,058
	Riot Blockchain Inc Com	200 shares of common stock		1,484
	Rivian Automotive Inc Com CL A	220 shares of common stock		2,468
	Rumble Inc Com CL A	328 shares of common stock		1,758
	Sandstorm Gold Limited Com	736 shares of common stock		4,416
	Schlumberger Limited	386 shares of common stock		16,193
	Shopify Inc	190 shares of common stock		15,227
	Smith & Wesson Brands Inc Com	300 shares of common stock		3,894
	Southwest Airlines Co	350 shares of common stock		10,371
	Sprouts Fmrs Mkt Inc Com	100 shares of common stock		11,041
	Starbucks Corp	700 shares of common stock		68,243
	Stitch Fix Inc Com CL A	50 shares of common stock		141
	Sysco Corp	100 shares of common stock		7,806
	Take-Two Interactive Software	25 shares of common stock		3,843
	Teck Corp Ltd CL B	200 shares of common stock		10,448
	Tellurian Inc New Com	24,146.405 shares of common stock		23,374
	Tesla Motors Inc Com	1,005 shares of common stock		262,938
	Tilray Inc Com	130 shares of common stock		229
	Toll Bros Inc	300 shares of common stock		46,347
	Toronto Dominion Bk Ont Com New	200 shares of common stock		12,652
	Trane Technologies PLC Com	300 shares of common stock		116,619
	Trulieve Cannabis Corp Com	50 shares of common stock		611

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN

EIN: 59-3057681

Plan Number: 001

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

September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Twilio Inc CL A	200 shares of common stock	\$	13,044
	Twist Bioscience Corp Com	145 shares of common stock		6,551
	Valaris PLC Shs CL A	137 shares of common stock		0
	Viartis Inc Com	24 shares of common stock		279
	Warner Bros Discovery Inc	93 shares of common stock		767
	Xylo Technologies Ltd	6 shares of common stock		20
		Total common stock		<u>9,897,109</u>
	ARES Cap Corp	1,000 shares of mutual fund		20,940
	ARK ETF Tr Web X.0 ETF	200 shares of mutual fund		17,026
	Amplify ETF Tr Amplify Online	50 shares of mutual fund		3,050
	Blackstone Secd Lending Fd	1,000 shares of mutual fund		29,290
	BP Prudhoe Bay Rty Tr	100 shares of mutual fund		108
	Deutsche Large Cap Focus Growth Fd	920.756 shares of mutual fund		81,432
	Deutsche Science and Tech Fund	1,106.203 shares of mutual fund		46,394
	Fidelity 500 Index Institutional Prem	1,323.588 shares of mutual fund		265,684
	Fidelity Advisor Diversified Int'l Fd	27.59 shares of mutual fund		801
	Fidelity Balanced	47,247.397 shares of mutual fund		1,455,220
	Fidelity Capital & Income	681.192 shares of mutual fund		6,935
	Fidelity Capital Appreciation	42,331.595 shares of mutual fund		2,080,598
	Fidelity Contrafund	67,767.82 shares of mutual fund		1,430,579
	Fidelity Diversified International	6,502.376 shares of mutual fund		306,327
	Fidelity Dividend Growth	1,744.54 shares of mutual fund		67,252
	Fidelity Equity Income	792.137 shares of mutual fund		62,555
	Fidelity Equity Income II	23,870.875 shares of mutual fund		743,817
	Fidelity Freedom 2040	123,165.66 shares of mutual fund		1,492,768
	Fidelity Freedom 2015	830.481 shares of mutual fund		9,982
	Fidelity Freedom 2020	468.546 shares of mutual fund		7,136
	Fidelity Freedom 2025	458.226 shares of mutual fund		6,617
	Fidelity Freedom 2030	664.473 shares of mutual fund		12,286
	Fidelity Freedom 2035	499.279 shares of mutual fund		8,208
	Fidelity Freedom 2040	1,618.733 shares of mutual fund		19,570
	Fidelity Freedom 2045	735.701 shares of mutual fund		10,329
	Fidelity Freedom 2050	1,314.028 shares of mutual fund		18,725
	Fidelity Freedom 2055	1,244.906 shares of mutual fund		20,541
	Fidelity Freedom 2060	742.543 shares of mutual fund		11,242
	Fidelity Freedom 2065	766.544 shares of mutual fund		10,647
	Fidelity Government Income	35,371.140 shares of mutual fund		332,843
	Fidelity Investment Grade	14,595.316 shares of mutual fund		107,713
	Fidelity Low Priced Stock	8,145.173 shares of mutual fund		361,890
	Fidelity MMKT Premium Class	44.90 shares of mutual fund		45
	Fidelity Magellan	21,912.249 shares of mutual fund		331,532
	Fidelity Mid Cap Stock	4,232.493 shares of mutual fund		185,129
	Fidelity New Millennium	2.425 shares of mutual fund		144
	Fidelity OTC Port	605.423 shares of mutual fund		12,387
	Fidelity Select Biotechnology	7,447.869 shares of mutual fund		158,118
	Fidelity Select Insurance	1.389 shares of mutual fund		133
	Fidelity Small Cap Stock	13,714.37 shares of mutual fund		265,373
	Fidelity Technoquant Growth	3,073.498 shares of mutual fund		125,583
	Fidelity Value	31,988.504 shares of mutual fund		515,335
	Healthpeak Pptys Inc	200 shares of mutual fund		4,574
	Innovative Indl Pptys Inc CL A	12 shares of mutual fund		1,615
	Invesco Exchange Traded Fd Tr	100 shares of mutual fund		4,314

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
 EIN: 59-3057681
 Plan Number: 001
 SCHEDULE OF ASSETS HELD AT END OF YEAR - SCHEDULE H, LINE 4i (Continued)
 September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Orion Office REIT Inc	56 shares of mutual fund	\$	224
	Proshares Tr Ultrapro Sht QQQ	1,500 shares of mutual fund		11,085
	Realty Income Corp MD	574 shares of mutual fund		36,403
	Vanguard Dividend Growth Investor	191.741 shares of mutual fund		8,015
	Vanguard Index Fds	10.455 shares of mutual fund		5,517
	Vanguard/Wellesley Income	582.264 shares of mutual fund		15,372
		Total mutual funds		<u>10,729,403</u>
	Valaris LTD WTS EXP 04/29/2028	3 shares of warrants		<u>25</u>
		Total other investments		<u>25</u>
	Participant Loans	Interest rates ranging from 5% to 8.50% and maturity dates ranging from 9/13/2024 to 4/6/2029		<u>165,365</u>
		Total assets held for investment purposes	\$	<u><u>23,570,357</u></u>

Note:

Column (a) is blank as there were no parties-in-interest.
 Column (d) is blank as all investments are participant directed.

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC.
401(K) RETIREMENT PLAN AUDIT REPORT

For the Year Ended September 30, 2024

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INDEPENDENT AUDITORS' REPORT

LESLEY A. SEARS, CPA
ERIC F. SLEEPER, CPA

To the Plan Administrators of
Precision Contracting Services, Inc. 401(K) Plan

Opinion

We have audited the accompanying financial statements of Precision Contracting Services, Inc. 401(K) Plan (Plan), an employee benefit plan subject to the Employee Retirement Income Securities Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of September 30, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended 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 of Precision Contracting Services, Inc. 401(K) Plan as of September 30, 2024 and 2023, and the changes in its net assets available for benefits for the year ended September 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Precision Contracting Services, Inc. 401(K) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Precision Contracting Services, 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 that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing 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 that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Precision Contracting Services, 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 judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Precision Contracting Services, Inc. 401(K) Plan's ability to continue as a going concern for a reasonable period of time.

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

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held for investment purposes as of September 30, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information 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 generally accepted auditing standards.

In forming our opinion on the supplementary schedule, we evaluated whether the supplementary schedule, including its form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Sears & Sluiper, P.A.

Jupiter, Florida

August 26, 2025

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 September 30, 2024 and 2023

ASSETS	<u>9/30/2024</u>	<u>9/30/2023</u>
Cash	\$ -	\$ (2)
Investments at fair value	23,404,992	17,919,487
Receivables:		
Employer contributions	905,612	801,359
Participant contributions	19,206	25,119
Note receivable from participants	<u>165,365</u>	<u>166,395</u>
	<u>1,090,183</u>	<u>922,873</u>
TOTAL ASSETS	<u>24,495,175</u>	<u>18,912,358</u>
LIABILITIES		
Other Liabilities	<u>118</u>	<u>-</u>
	<u>118</u>	<u>-</u>
TOTAL LIABILITIES	<u>118</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 24,495,057</u>	<u>\$ 18,912,358</u>

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Year Ended September 30, 2024

ADDITIONS

Additions to net assets attributed to:

Investment income:

Net appreciation (depreciation) in fair value of investments	\$ 5,914,423
Interest	101,507
Dividends	<u>278,488</u>
	<u>6,294,418</u>

Interest income on notes receivable from participants	<u>12,012</u>
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Contributions:

Employer	905,612
Participants	<u>461,705</u>
	<u>1,367,317</u>

TOTAL ADDITIONS	<u>7,673,747</u>
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DEDUCTIONS

Deductions from net assets attributed to:

Benefits paid to participants	2,090,595
Administrative expenses	<u>453</u>
	<u>2,091,048</u>

TOTAL DEDUCTIONS	<u>2,091,048</u>
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NET INCREASE	\$ 5,582,699
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NET ASSETS AVAILABLE FOR BENEFITS

Beginning of year	<u>18,912,358</u>
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END OF YEAR	<u>\$ 24,495,057</u>
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See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE A – DESCRIPTION OF PLAN

The following description of The Precision Contracting Services, Inc. (“Company”) 401(k) Plan (“Plan”) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General: The plan is a defined contribution plan covering all full-time employees of the Company who have one year of service and are age 18 or older. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees oversees governance of the Plan. The Plan’s Investment Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance, and reports to the Plan’s Board of Trustees.

Contributions: The IRS limits the maximum amounts that can be contributed on a pre-tax or after tax salary deferral basis. Each year, the limit is subject to cost-of-living increases as published by the IRS. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan, unless they affirmatively elect not to participate in the Plan. The Plan currently offers various money market funds, mutual funds, common stocks, bonds, government securities and other investment options for participants. The Company contributes 3% of each eligible participant’s compensation to the Plan.

Additionally, the Plan allows for discretionary profit sharing contributions by the Company. For the fiscal year ended September 30, 2024, the Company made a \$614,394 discretionary profit sharing contribution to the Plan.

Participant Accounts: Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s matching contribution and, (b) Plan earnings (losses), and charged with an allocation of any administrative expenses paid by the plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

Vesting: Participants vesting percentage grows with years of vesting service. Participants are vested in their contributions plus actual earnings thereon. Vesting in the Company’s contribution portion of their accounts is based on years of continuous service. A participant is 100% vested after six years of credited service.

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance. The notes are secured by the balance in the participant’s account and bear interest at the prime rate. The prime rate is determined on the last day of the preceding month. Principal and interest is paid ratably through monthly payroll deductions.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE A – DESCRIPTION OF PLAN (Continued)

Payment of Benefits: On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account, or annual installments over a ten year period. For termination of service due to other reasons, a participant may receive the value of the vested interest in his or her account as a lump-sum distribution.

Forfeited Accounts: As of September 30, 2024 and 2023, forfeited nonvested accounts totaled \$356,678 and \$304,447, respectively. These accounts will be used to reduce future employer contributions. Also, in fiscal year ended September 30, 2024, employer contributions were reduced by \$8,728 from forfeited nonvested accounts.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the plan are prepared on the accrual basis of accounting.

Use of Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United State of America ("GAAP") requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The investment committee determines the Plan's valuation policies. See Note C for discussion of fair value measurements.

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of September 30, 2024, and 2023, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Excess Contributions Payable: There were no excess contributions for the years ended September 30, 2024 or 2023.

Payment of Benefits: Benefits are recorded when paid.

Expenses: Certain expenses of maintaining the Plan are paid by the Company and are therefore excluded from these financial statements. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

Date of Management's Review of Subsequent Events: Subsequent events were evaluated through August 26, 2025, which is the date the financial statements were available to be issued.

NOTE C – FAIR VALUE MEASUREMENTS

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

Level 1 inputs - Consist of unadjusted quoted prices in active markets for identical assets and have the highest priority.

Level 2 inputs - Consist of observable inputs other than quoted prices for identical assets.

Level 3 inputs - Are unobservable and have the lowest priority.

The Plan uses appropriate valuation techniques based on available inputs to measure the fair value of its investments. When available, The Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 2 inputs are used for investments for which Level 1 inputs were not available. Level 3 inputs would only be used if Level 1 or Level 2 inputs were not available. There are no plan assets requiring the use of Level 2 or Level 3 inputs for the period presented and there were no changes in the methods used to measure fair value at September 30, 2024 and 2023.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE C – FAIR VALUE MEASUREMENTS (Continued)

Level 1 Fair Value Measurements: The fair value of money market funds and mutual funds are based on quoted net asset values of the shares as reported by the fund. The mutual funds held by the Plan are open-end mutual funds registered with the U.S. Securities and Exchange Commission. The funds must publish their daily net asset value and transact at that price. The mutual funds held by the Plan are considered to be actively traded. The fair values of common stocks are based on the closing price reported on the active market where the individual securities are traded.

Level 2 Fair Value Measurements: The fair value of corporate bonds and U.S. government securities are valued using a market approach on yields currently available on comparable securities of issuers with similar credit ratings.

The following tables set forth, by level within the fair value hierarchy, the Plan’s investments at fair value as of September 30, 2024 and 2023:

	<u>Fair Value</u>	Fair Value Measurements at the End of the Reporting Period Using:	
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Other Observable Inputs (Level 2)
<u>September 30, 2024</u>			
Money market funds	\$ 2,778,455	\$ 2,778,455	\$ -
Mutual funds	10,729,403	10,729,403	-
Common stock	9,897,109	9,897,109	-
Warrants	25	25	-
	<u>23,404,992</u>	<u>23,404,992</u>	<u>-</u>
Total assets at fair value	<u>\$ 23,404,992</u>	<u>\$ 23,404,992</u>	<u>\$ -</u>
 <u>September 30, 2023</u>			
Money market funds	\$ 1,572,517	\$ 1,572,517	\$ -
Mutual funds	9,305,781	9,305,781	-
Common stocks	6,659,116	6,659,116	-
Preferred stocks	51,468	51,468	-
U.S. Government securities	330,605	-	330,605
	<u>17,919,487</u>	<u>17,588,882</u>	<u>330,605</u>
Total assets at fair value	<u>\$ 17,919,487</u>	<u>\$ 17,588,882</u>	<u>\$ 330,605</u>

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE C – FAIR VALUE MEASUREMENTS (Continued)

Gains and losses included in changes in net assets available for benefits for the years ended September 30, 2024 and 2023, are reported in net appreciation (depreciation) in fair value of investments.

The Plan's policy is to recognize transfers of investments into or out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended September 30, 2024, there were no transfers of investments into or out of Level 3.

NOTE D – PLAN TERMINATION

Although the Company has not expressed any intent to terminate the Plan, it may do so at any time. The Termination of the Plan is subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their employer contributions.

NOTE E – TAX STATUS

The Internal Revenue Service (IRS) has determined and informed the Company by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and therefore believe that the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require the plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by tax authorities; however, there are currently no audits for any tax periods in progress.

NOTE F – RISKS AND UNCERTAINTIES

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

SUPPLEMENTARY INFORMATION

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS HELD AT END OF YEAR

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
EIN: 59-3057681
Plan Number: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR - SCHEDULE H, LINE 4i
September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Fidelity Cash Reserves	Money market fund	\$	2,528,280
	JPMorgan Chase Bank	\$250,000 Certificate of Deposit; maturity date 5/31/25, 5.4% int		<u>250,175</u>
		Total money market funds and certificates of deposit		<u>2,778,455</u>
	9 Meters Biopharma Inc Com New	82 shares of common stock		0
	AIM Immunotech Inc Com	2,350 shares of common stock		635
	AMC Entmt Hldgs Inc CL A New	4 shares of common stock		18
	Abbott Laboratories	100 shares of common stock		11,401
	Abbvie Inc Com	229 shares of common stock		45,223
	Advanced Micro Devices Inc	225 shares of common stock		36,918
	Aflac Inc	400 shares of common stock		44,720
	Airbnb Inc Com CL A	100 shares of common stock		12,681
	Allegion PLC	100 shares of common stock		14,574
	Alphabet Inc Cap Stk CL A	1,600 shares of common stock		265,360
	Alphabet Inc Cap Stk CL C	1,600 shares of common stock		267,504
	Alternet Systems Inc Com New	50,000 shares of common stock		25
	Amazon.com Inc	2,440 shares of common stock		454,645
	American Elec Pwr Co	125 shares of common stock		12,825
	Amicus Therapeutics Inc	400 shares of common stock		4,272
	Analog Devices Inc	100 shares of common stock		23,017
	Appian Corp CL A	245 shares of common stock		8,364
	Apple Computer Inc	12,533.241 shares of common stock		2,920,245
	Aquabounty Technologies Inc	158 shares of common stock		193
	Aurora Cannabis Inc Com	16 shares of common stock		94
	Autonation Inc	100 shares of common stock		17,892
	BP PLC Spon ADR	202 shares of common stock		6,341
	Baker Hughes A GE CO CL A	100 shares of common stock		3,615
	Bank of America Corp	775 shares of common stock		30,752
	Bioline Solutions Inc Com New	180 shares of common stock		4,507
	Blackrock Inc	50 shares of common stock		47,476
	Boeing Co	100 shares of common stock		15,204
	Bristol Myers Squibb	200 shares of common stock		10,348
	Brookfield Infrastructure Corp	52 shares of common stock		2,258
	Brookfield Renewable Corp CL A	123 shares of common stock		4,017
	CSX Corp	150 shares of common stock		5,180
	Canopy Growth Corp Com	71 shares of common stock		342
	Caterpillar Inc	617 shares of common stock		241,321
	Chemours Co Com	100 shares of common stock		2,032
	ChevronTexaco Corp	100 shares of common stock		14,727
	Clean Hbrs Inc	100 shares of common stock		24,171
	Clorox Co Del	200 shares of common stock		32,582
	Conagra Foods Inc	100 shares of common stock		3,252

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
EIN: 59-3057681
Plan Number: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR - SCHEDULE H, LINE 4i (Continued)
September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Corning Inc	100 shares of common stock	\$	4,515
	Costco Wholesale Corp	50 shares of common stock		44,326
	Cronos Group Inc Com	330 shares of common stock		723
	Digital World Acquisition Corp	10 shares of common stock		161
	Disney Walt Co Del	455 shares of common stock		43,766
	Drone Svcs USA Inc Com	4 shares of common stock		0
	Dupont De Nemours Inc Com	41 shares of common stock		3,654
	Dycom Inds Inc	250 shares of common stock		49,275
	EBET Inc Com New	4 shares of common stock		0
	Exxon Mobil Corp	200 shares of common stock		23,444
	Evogene Ltd	445 shares of common stock		1,366
	Ford Mtr Co Del Com	100 shares of common stock		1,056
	Gamestop Corp New CL A	3,412 shares of common stock		78
	General Dynamics	100 shares of common stock		30,220
	General Motors Co Com	100 shares of common stock		4,484
	Gilead Sciences Inc	300 shares of common stock		25,152
	Grail Inc Com	16 shares of common stock		220
	Growgeneration Corp Com	130 shares of common stock		277
	Halliburton Co	500 shares of common stock		14,525
	Howmet Aerospace Inc Com	100 shares of common stock		10,025
	Illumina Inc	100 shares of common stock		13,041
	Ingersoll-Rand Inc Com	264 shares of common stock		25,914
	JP Morgan Chase & Co	400 shares of common stock		84,344
	Johnson & Johnson	100 shares of common stock		16,206
	Kempharm Inc Com	910 shares of common stock		6,315
	Kimberly Clark Corp	50 shares of common stock		7,114
	Kinder Morgan Inc DE Com	125 shares of common stock		2,761
	Lamb Weston Hldgs Inc Com	33 shares of common stock		2,136
	Las Vegas Sands Corp	200 shares of common stock		10,068
	Liquidmetal Technologies	12,540 shares of common stock		607
	Lockheed Martin Corp	100 shares of common stock		58,456
	Lucid Group Inc Com	100 shares of common stock		353
	Manitowoc Co Inc Com New	125 shares of common stock		1,203
	Mastec Inc	200 shares of common stock		24,620
	Match Group Inc New Com	197 shares of common stock		7,454
	Mercury Computer Systems Inc	30 shares of common stock		1,110
	Meta Platforms CL A	154 shares of common stock		88,156
	Microsoft Corp	300 shares of common stock		129,090
	Monster Beverage Corp New Com	1,350 shares of common stock		70,430
	Nabors Industries Ltd Com	2 shares of common stock		129
	Natural Grocers By Vitamin Cottage Inc	100 shares of common stock		2,969
	Netflix Com Inc Com	160 shares of common stock		113,483

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
EIN: 59-3057681
Plan Number: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR - SCHEDULE H, LINE 4i (Continued)
September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Nevro Corp Com	200 shares of common stock	\$	1,118
	NewGenIVF Group Limited	1,503.703 shares of common stock		1,021
	Nextera Energy Inc Com	1,489 shares of common stock		125,865
	Nio Inc	137 shares of common stock		915
	Novanta Inc Com	150 shares of common stock		26,838
	Novavax Inc Com New	100 shares of common stock		1,263
	Nu Holdings Ltd	500 shares of common stock		6,825
	Nvidia Corp	28,694.339 shares of common stock		3,484,641
	Ocugen Inc Com	2,500 shares of common stock		2,480
	Okta Inc CL A	22 shares of common stock		1,635
	Oncology Pharma Inc Com New	625 shares of common stock		0
	PG&E Corp	90 shares of common stock		1,779
	Peloton Interactive Inc CL A Com	50 shares of common stock		234
	Pfizer Inc	200 shares of common stock		5,788
	Planet 13 Holdings Inc Com	300 shares of common stock		180
	Polestar Automotive Hldg UK PLC	250 shares of common stock		430
	Proctor & Gamble Co	150 shares of common stock		25,980
	Qualcomm Inc	250 shares of common stock		42,512
	Quantumscape Corp Com CL A	1,535 shares of common stock		8,826
	Radioio Inc Com	60 shares of common stock		0
	Raytheon Technologies Corp	50 shares of common stock		6,058
	Riot Blockchain Inc Com	200 shares of common stock		1,484
	Rivian Automotive Inc Com CL A	220 shares of common stock		2,468
	Rumble Inc Com CL A	328 shares of common stock		1,758
	Sandstorm Gold Limited Com	736 shares of common stock		4,416
	Schlumberger Limited	386 shares of common stock		16,193
	Shopify Inc	190 shares of common stock		15,227
	Smith & Wesson Brands Inc Com	300 shares of common stock		3,894
	Southwest Airlines Co	350 shares of common stock		10,371
	Sprouts Fmrs Mkt Inc Com	100 shares of common stock		11,041
	Starbucks Corp	700 shares of common stock		68,243
	Stitch Fix Inc Com CL A	50 shares of common stock		141
	Sysco Corp	100 shares of common stock		7,806
	Take-Two Interactive Software	25 shares of common stock		3,843
	Teck Corp Ltd CL B	200 shares of common stock		10,448
	Tellurian Inc New Com	24,146.405 shares of common stock		23,374
	Tesla Motors Inc Com	1,005 shares of common stock		262,938
	Tilray Inc Com	130 shares of common stock		229
	Toll Bros Inc	300 shares of common stock		46,347
	Toronto Dominion Bk Ont Com New	200 shares of common stock		12,652
	Trane Technologies PLC Com	300 shares of common stock		116,619
	Trulieve Cannabis Corp Com	50 shares of common stock		611

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN

EIN: 59-3057681

Plan Number: 001

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

September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Twilio Inc CL A	200 shares of common stock		\$ 13,044
	Twist Bioscience Corp Com	145 shares of common stock		6,551
	Valaris PLC Shs CL A	137 shares of common stock		0
	Viartis Inc Com	24 shares of common stock		279
	Warner Bros Discovery Inc	93 shares of common stock		767
	Xylo Technologies Ltd	6 shares of common stock		20
		Total common stock		<u>9,897,109</u>
	ARES Cap Corp	1,000 shares of mutual fund		20,940
	ARK ETF Tr Web X.0 ETF	200 shares of mutual fund		17,026
	Amplify ETF Tr Amplify Online	50 shares of mutual fund		3,050
	Blackstone Secd Lending Fd	1,000 shares of mutual fund		29,290
	BP Prudhoe Bay Rty Tr	100 shares of mutual fund		108
	Deutsche Large Cap Focus Growth Fd	920.756 shares of mutual fund		81,432
	Deutsche Science and Tech Fund	1,106.203 shares of mutual fund		46,394
	Fidelity 500 Index Institutional Prem	1,323.588 shares of mutual fund		265,684
	Fidelity Advisor Diversified Int'l Fd	27.59 shares of mutual fund		801
	Fidelity Balanced	47,247.397 shares of mutual fund		1,455,220
	Fidelity Capital & Income	681.192 shares of mutual fund		6,935
	Fidelity Capital Appreciation	42,331.595 shares of mutual fund		2,080,598
	Fidelity Contrafund	67,767.82 shares of mutual fund		1,430,579
	Fidelity Diversified International	6,502.376 shares of mutual fund		306,327
	Fidelity Dividend Growth	1,744.54 shares of mutual fund		67,252
	Fidelity Equity Income	792.137 shares of mutual fund		62,555
	Fidelity Equity Income II	23,870.875 shares of mutual fund		743,817
	Fidelity Freedom 2040	123,165.66 shares of mutual fund		1,492,768
	Fidelity Freedom 2015	830.481 shares of mutual fund		9,982
	Fidelity Freedom 2020	468.546 shares of mutual fund		7,136
	Fidelity Freedom 2025	458.226 shares of mutual fund		6,617
	Fidelity Freedom 2030	664.473 shares of mutual fund		12,286
	Fidelity Freedom 2035	499.279 shares of mutual fund		8,208
	Fidelity Freedom 2040	1,618.733 shares of mutual fund		19,570
	Fidelity Freedom 2045	735.701 shares of mutual fund		10,329
	Fidelity Freedom 2050	1,314.028 shares of mutual fund		18,725
	Fidelity Freedom 2055	1,244.906 shares of mutual fund		20,541
	Fidelity Freedom 2060	742.543 shares of mutual fund		11,242
	Fidelity Freedom 2065	766.544 shares of mutual fund		10,647
	Fidelity Government Income	35,371.140 shares of mutual fund		332,843
	Fidelity Investment Grade	14,595.316 shares of mutual fund		107,713
	Fidelity Low Priced Stock	8,145.173 shares of mutual fund		361,890
	Fidelity MMKT Premium Class	44.90 shares of mutual fund		45
	Fidelity Magellan	21,912.249 shares of mutual fund		331,532
	Fidelity Mid Cap Stock	4,232.493 shares of mutual fund		185,129
	Fidelity New Millennium	2.425 shares of mutual fund		144
	Fidelity OTC Port	605.423 shares of mutual fund		12,387
	Fidelity Select Biotechnology	7,447.869 shares of mutual fund		158,118
	Fidelity Select Insurance	1.389 shares of mutual fund		133
	Fidelity Small Cap Stock	13,714.37 shares of mutual fund		265,373
	Fidelity Technoquant Growth	3,073.498 shares of mutual fund		125,583
	Fidelity Value	31,988.504 shares of mutual fund		515,335
	Healthpeak Pptys Inc	200 shares of mutual fund		4,574
	Innovative Indl Pptys Inc CL A	12 shares of mutual fund		1,615
	Invesco Exchange Traded Fd Tr	100 shares of mutual fund		4,314

See accompanying notes.

PRECISION CONTRACTING SERVICES, INC. 401(K) PLAN
EIN: 59-3057681
Plan Number: 001
SCHEDULE OF ASSETS HELD AT END OF YEAR - SCHEDULE H, LINE 4i (Continued)
September 30, 2024

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Collateral Par or Maturity Value	(d) Cost	(e) Current Value
	Orion Office REIT Inc	56 shares of mutual fund	\$	224
	Proshares Tr Ultrapro Sht QQQ	1,500 shares of mutual fund		11,085
	Realty Income Corp MD	574 shares of mutual fund		36,403
	Vanguard Dividend Growth Investor	191.741 shares of mutual fund		8,015
	Vanguard Index Fds	10.455 shares of mutual fund		5,517
	Vanguard/Wellesley Income	582.264 shares of mutual fund		15,372
		Total mutual funds		<u>10,729,403</u>
	Valaris LTD WTS EXP 04/29/2028	3 shares of warrants		<u>25</u>
		Total other investments		<u>25</u>
	Participant Loans	Interest rates ranging from 5% to 8.50% and maturity dates ranging from 9/13/2024 to 4/6/2029		<u>165,365</u>
		Total assets held for investment purposes	\$	<u><u>23,570,357</u></u>

Note:

Column (a) is blank as there were no parties-in-interest.
Column (d) is blank as all investments are participant directed.

See accompanying notes.

