

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: DIGICON CORPORATION 401K RETIREMENT & PROFIT SHARING PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1990
2a Plan sponsor's name (employer, if for a single-employer plan): DIGICON CORPORATION
2b Employer Identification Number (EIN): 52-1286314
2c Plan Sponsor's telephone number: 301-721-6300
2d Business code (see instructions): 541512

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

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

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

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

Form 5500 (2024) v. 240311

| | | |
|---|--|-----|
| 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 | 111 |
| 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) | 15 |
| | 6a(2) | 11 |
| | 6b | 4 |
| | 6c | 81 |
| | 6d | 96 |
| | 6e | 0 |
| | 6f | 96 |
| | 6g(1) | 110 |
| 6g(2) | 96 | |
| 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:
2E 2F 2G 2J 2K 2T 3D

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

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

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

| | |
|--|--|
| a Pension Schedules | b General Schedules |
| (1) <input checked="" type="checkbox"/> R (Retirement Plan Information) | (1) <input checked="" type="checkbox"/> H (Financial Information) |
| (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary | (2) <input type="checkbox"/> I (Financial Information – Small Plan) |
| (3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | (3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u> |
| (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ | (4) <input checked="" type="checkbox"/> C (Service Provider Information) |
| (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information) | (5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information) |
| | (6) <input type="checkbox"/> G (Financial Transaction Schedules) |

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

| | | |
|--|--|---|
| SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection. |
|--|--|---|

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

| | | |
|---|--|------------|
| A Name of plan DIGICON CORPORATION 401K RETIREMENT & PROFIT SHARING PLAN | B Three-digit plan number (PN) ▶ | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 DIGICON CORPORATION | D Employer Identification Number (EIN) 52-1286314 | |

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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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? |
|------------------------|---|--|--|--|---|--|
| 37 60 64 65 | RECORDKEEPER | 24897 | 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)

GLOBAL RETIREMENT PARTNERS LLC

47-1411118

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---|--|--|--|---|--|
| 27 | ADVISOR | 16633 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

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

ELLIN & TUCKER

52-0959934

| (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? |
|------------------------|---|--|--|--|---|--|
| 10 | ACCOUNTANT/A UDITOR | 11750 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> | | Yes <input type="checkbox"/> No <input type="checkbox"/> |

Part I Service Provider Information (continued)

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

| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
|---|--|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| GALLIARD STBLE RTN M 800 LASALLE AVENUE SUITE 1400 MINNEAPOLIS, MN 55402 | 0.25% | |
| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
| | | |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |
| (a) Enter service provider name as it appears on line 2 | (b) Service Codes (see instructions) | (c) Enter amount of indirect compensation |
| | | |
| (d) Enter name and EIN (address) of source of indirect compensation | (e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. | |
| | | |

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

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

| | | |
|--|--|------------|
| A Name of plan <u>DIGICON CORPORATION 401K RETIREMENT & PROFIT SHARING PLAN</u> | B Three-digit plan number (PN) | <u>001</u> |
| C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DIGICON CORPORATION</u> | D Employer Identification Number (EIN) <u>52-1286314</u> | |

| | |
|---------------|--|
| Part I | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs) |
|---------------|--|

| | | |
|---|-------------------------------|---|
| a Name of MTIA, CCT, PSA, or 103-12 IE: | <u>GALLIARD STBLE RTN M</u> | |
| b Name of sponsor of entity listed in (a): | <u>WELLS FARGO BANK, N.A.</u> | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| <u>94-6751924-001</u> | <u>C</u> | <u>424788</u> |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |
| a Name of MTIA, CCT, PSA, or 103-12 IE: | | |
| b Name of sponsor of entity listed in (a): | | |
| c EIN-PN | d Entity code | e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) |
| | | |

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

| | |
|--|--|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024 | |
| A Name of plan DIGICON CORPORATION 401K RETIREMENT & PROFIT SHARING PLAN | B Three-digit plan number (PN) ▶ 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500 DIGICON CORPORATION | D Employer Identification Number (EIN) 52-1286314 |

| | |
|---------------|--------------------------------------|
| Part I | Asset and Liability Statement |
|---------------|--------------------------------------|

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.

| Assets | (a) Beginning of Year | (b) End of Year |
|--|------------------------|-----------------|
| a Total noninterest-bearing cash | 1a 0 | 0 |
| b Receivables (less allowance for doubtful accounts): | | |
| (1) Employer contributions | 1b(1) 0 | 0 |
| (2) Participant contributions | 1b(2) 0 | 0 |
| (3) Other | 1b(3) 0 | 0 |
| c General investments: | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) 73 | 77 |
| (2) U.S. Government securities | 1c(2) 0 | 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) 0 | 0 |
| (B) Common | 1c(4)(B) 0 | 0 |
| (5) Partnership/joint venture interests | 1c(5) 0 | 0 |
| (6) Real estate (other than employer real property) | 1c(6) 0 | 0 |
| (7) Loans (other than to participants) | 1c(7) 0 | 0 |
| (8) Participant loans | 1c(8) 45791 | 20730 |
| (9) Value of interest in common/collective trusts | 1c(9) 238614 | 424788 |
| (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) 10391799 | 8191661 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) 0 | 0 |
| (15) Other | 1c(15) 0 | 0 |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|---|-------|-----------------------|-----------------|
| (1) Employer securities..... | 1d(1) | 0 | 0 |
| (2) Employer real property..... | 1d(2) | 0 | 0 |
| e Buildings and other property used in plan operation..... | 1e | 0 | 0 |
| f Total assets (add all amounts in lines 1a through 1e)..... | 1f | 10676277 | 8637256 |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | 0 | 0 |
| h Operating payables..... | 1h | 0 | 0 |
| i Acquisition indebtedness..... | 1i | 0 | 0 |
| j Other liabilities..... | 1j | 0 | 0 |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 10676277 | 8637256 |

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) | 4408 | |
| (B) Participants..... | 2a(1)(B) | 75719 | |
| (C) Others (including rollovers)..... | 2a(1)(C) | 0 | |
| (2) Noncash contributions..... | 2a(2) | 0 | 80127 |
| (3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)..... | 2a(3) | | |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | 4 | |
| (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) | 1770 | |
| (F) Other..... | 2b(1)(F) | 0 | |
| (G) Total interest. Add lines 2b(1)(A) through (F)..... | 2b(1)(G) | | 1774 |
| (2) Dividends: (A) Preferred stock..... | 2b(2)(A) | 0 | 351117 |
| (B) Common stock..... | 2b(2)(B) | 0 | |
| (C) Registered investment company shares (e.g. mutual funds)..... | 2b(2)(C) | 351117 | |
| (D) Total dividends. Add lines 2b(2)(A), (B), and (C)..... | 2b(2)(D) | | 351117 |
| (3) Rents..... | 2b(3) | | 0 |
| (4) Net gain (loss) on sale of assets: (A) Aggregate proceeds..... | 2b(4)(A) | 0 | |
| (B) Aggregate carrying amount (see instructions)..... | 2b(4)(B) | 0 | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result..... | 2b(4)(C) | | |
| (5) Unrealized appreciation (depreciation) of assets: (A) Real estate..... | 2b(5)(A) | 0 | |
| (B) Other..... | 2b(5)(B) | 0 | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)..... | 2b(5)(C) | | |

| | (a) Amount | (b) Total |
|---|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | 9484 |
| (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) | 1158524 |
| c Other income | 2c | 0 |
| d Total income. Add all income amounts in column (b) and enter total | 2d | 1601026 |

Expenses

| | | |
|---|--------|---------|
| e Benefit payment and payments to provide benefits: | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 3572266 |
| (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) | 3572266 |
| f Corrective distributions (see instructions) | 2f | 14501 |
| 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) | 24897 |
| (4) IQPA audit fees | 2i(4) | 11750 |
| (5) Investment advisory and investment management fees | 2i(5) | 16633 |
| (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) | 0 |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | 53280 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | 3640047 |

Net Income and Reconciliation

| | | |
|---|-------|----------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | -2039021 |
| 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: **ELLIN & TUCKER**

(2) EIN: **52-0959934**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

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

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

| | | |
|---|--|------------|
| A Name of plan <u>DIGICON CORPORATION 401K RETIREMENT & PROFIT SHARING 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>DIGICON CORPORATION</u> | D Employer Identification Number (EIN) <u>52-1286314</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 |
|--|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

| | |
|----------------|---|
| 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.

ELLIN & TUCKER

**DIGICON CORPORATION 401(K) RETIREMENT
& PROFIT SHARING PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**



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Digicon Corporation 401(k) Retirement & Profit Sharing Plan
December 31, 2024 and 2023

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Digicon Corporation 401(k) Retirement & Profit Sharing Plan

SCOPE AND NATURE OF THE ERISA SECTION 103(A)(3)(C) AUDIT

We performed audits of the accompanying financial statements of the Digicon Corporation 401(k) Retirement & Profit Sharing Plan (Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the Statements of Net Assets Available for Benefits as of December 31, 2024 and 2023, the related Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2024, and the related notes to the financial statements.

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

Management obtained a certification from a qualified institution as of December 31, 2024 and 2023 and for the year ended December 31, 2024 stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

OPINION

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

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

BASIS FOR OPINION

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

AUDITORS' RESPONSIBILITIES FOR THE AUDITS OF THE FINANCIAL STATEMENTS

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such

procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

SUPPLEMENTAL SCHEDULE REQUIRED BY ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure Under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedule, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and to 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 procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
July 1, 2025

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
Digicon Corporation 401(k) Retirement & Profit Sharing Plan
December 31, 2024 and 2023

| | 2024 | 2023 |
|---|--------------|---------------|
| ASSETS | | |
| Investments at Fair Value (Notes 3 and 4): | | |
| Mutual Funds | \$ 8,191,740 | \$ 10,391,870 |
| Common Collective Trust | 424,788 | 238,614 |
| Total Investments | 8,616,528 | 10,630,484 |
| Notes Receivable From Participants | 20,730 | 45,791 |
| Total Assets | \$ 8,637,258 | \$ 10,676,275 |
| LIABILITIES | | |
| Excess Contributions Payable | \$ - | \$ 14,502 |
| Net Assets Available for Benefits | \$ 8,637,258 | \$ 10,661,773 |

(See Independent Auditors' Report and Accompanying Notes)

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Digicon Corporation 401(k) Retirement & Profit Sharing Plan
For the Year Ended December 31, 2024

ADDITIONS

Investment Income:

| | |
|--|--------------|
| Net Appreciation in Fair Value of Investments (Note 3) | \$ 1,168,009 |
| Interest and Dividends (Note 3) | 351,121 |
| Interest Income on Notes Receivable From Participants | 1,884 |

Contributions:

| | |
|----------|--------------|
| Employee | 75,722 |
| Employer | <u>4,408</u> |

| | |
|---------------------|--------|
| Total Contributions | 80,130 |
|---------------------|--------|

| | |
|-----------------|------------------|
| Total Additions | <u>1,601,144</u> |
|-----------------|------------------|

DEDUCTIONS

| | |
|-------------------------------|---------------|
| Benefits Paid to Participants | 3,572,380 |
| Administrative Expenses | <u>53,279</u> |

| | |
|------------------|------------------|
| Total Deductions | <u>3,625,659</u> |
|------------------|------------------|

| | |
|------------|-------------|
| Net Change | (2,024,515) |
|------------|-------------|

| | |
|--|-------------------|
| NET ASSETS AVAILABLE FOR BENEFITS – BEGINNING OF YEAR | <u>10,661,773</u> |
|--|-------------------|

| | |
|--|----------------------------|
| NET ASSETS AVAILABLE FOR BENEFITS – END OF YEAR | <u><u>\$ 8,637,258</u></u> |
|--|----------------------------|

(See Independent Auditors' Report and Accompanying Notes)

NOTE 1 **DESCRIPTION OF PLAN**

The following description of the Digicon Corporation 401(k) Retirement & Profit Sharing 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 substantially all employees of Digicon Corporation (Company) who are at least 18 years old, except interns. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

ELIGIBILITY

Eligible employees may make deferrals into the Plan beginning the first payroll in which they become eligible.

CONTRIBUTIONS

Participants may elect to defer up to the maximum amount of pretax annual compensation, as defined by the Plan, not to exceed limitations set by the Internal Revenue Code. Participants who turn 50 years old before the end of the Plan year are eligible to make catch-up contributions. The Plan has an automatic enrollment feature, whereby eligible participants hired on or after January 1, 2008 are automatically enrolled with a deferral rate of 6%. Participants have the option to opt out of the automatic enrollment by contacting the Plan Administrator. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollovers). Participants direct the investment of their contributions and any Company contributions into various investment options offered by the Plan. Participants may change their investment allocation on a daily basis.

The Company may make discretionary matching contributions on elective deferrals or discretionary profit-sharing contributions as determined by the Company's board of directors. For the year ended December 31, 2024, the Company made discretionary matching contributions of 20% of the first 3% of compensation that each participant deferred into the Plan. The Company's discretionary matching contributions were \$4,957, offset by forfeitures of \$549, and there were no profit-sharing contributions for the year ended December 31, 2024. Contributions are subject to certain limitations.

PARTICIPANT ACCOUNTS

Each participant's account is credited with the participant's contributions, the Company's matching contributions, if any, and allocations of (a) the Company's profit-sharing

(See Independent Auditors' Report)

contributions, if any, and (b) investment earnings/losses and are charged with an allocation of administrative expenses. Allocations are based on participant earnings, account balances, or specific transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

INVESTMENT OPTIONS

Upon enrollment in the Plan, a participant may direct contributions to various investment options offered by the Plan.

NOTES RECEIVABLE FROM PARTICIPANTS

Participants may borrow from their 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 loan terms may not exceed five years unless the proceeds are used for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at the Wall Street Journal prime rate in effect at the time the loan is made plus 2%. Principal and interest are paid ratably through semi-monthly payroll deductions.

VESTING

Participants are immediately vested in their voluntary and rollover contributions, plus actual earnings thereon. Vesting in the Company's matching and profit-sharing contributions, plus earnings thereon, is based on years of service. A participant vests 20% after two years of service, 50% after three years of service, and 100% after four years of service. However, if a participant is employed on or after age 59½ or terminates employment due to death or disability, the participant's account becomes 100% vested.

PAYMENT OF BENEFITS

Upon termination of service, a participant may elect to receive installments, a single-sum distribution of a portion of the participant's vested account balance, or a lump sum amount equal to the value of the participant's entire vested interest in the participant's account. Hardship distributions are permitted if certain conditions are met. In-service withdrawals are also permitted for participants who have reached age 59½. If the total value of an inactive participant's vested account balance is \$1,000 or less, the Plan Administrator may require a distribution of the entire account balance in a lump sum. If the total value of an inactive participant's account is \$1,001 to \$5,000, the Plan Administrator may require the balance to be rolled over to an individual retirement plan designated by the Plan Administrator. These methods and options are described in the Plan Agreement.

(See Independent Auditors' Report)

ADMINISTRATIVE EXPENSES

The Plan's administrative expenses are paid by either the Plan or the Company as provided by the Plan Agreement. Certain accounting and administrative functions of the Plan are performed by employees of the Company at no cost to the Plan. Administrative expenses include fees related to the administration of notes receivable that are charged directly to the participant's account and certain recordkeeping fees paid by the Plan. Investment-related expenses are included in net appreciation of fair value of investments.

FORFEITURES

At December 31, 2024 and 2023, forfeited non-vested accounts totaled \$119 and \$347, respectively. These accounts are used to offset employer contributions and administrative expenses. During the year ended December 31, 2024, forfeitures of \$549 were used to offset employer contributions.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ACCOUNTING STANDARDS CODIFICATION

All references in the financial statements to the Codification refer to the Accounting Standards Codification and the Hierarchy of Generally Accepted Accounting Principles (GAAP) issued by the Financial Accounting Standards Board. The Codification is the single source of authoritative GAAP in the United States.

BASIS OF ACCOUNTING

The accompanying financial statements were prepared on the accrual basis of accounting.

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

PAYMENTS OF BENEFITS

Benefits are recorded when paid.

RISK AND UNCERTAINTIES

The Plan provides for investments in various investment securities, which are exposed to various risks, such as interest rate, credit, and overall volatility. Due to the level of risk

(See Independent Auditors' Report)

associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term, and such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

VALUATION OF INVESTMENTS

Investments are reported at fair value. See Note 4 for a discussion of fair value measurements.

NOTES RECEIVABLE FROM PARTICIPANTS

Notes receivable from participants are carried at their unpaid principal balance plus accrued interest. Delinquent participant loans are reclassified as distributions based on the terms of the Plan Agreement.

SUBSEQUENT EVENTS

The Plan evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through July 1, 2025, the date the financial statements were available to be issued.

NOTE 3 INFORMATION CERTIFIED BY THE TRUSTEE

The Plan’s investments were held by the Trustee, Fidelity Management Trust Company, at December 31, 2024 and 2023. Financial information related to those investments is included in the accompanying financial statements based on information certified as complete and accurate by the Trustee. The information, which was not audited by independent auditors, is summarized below:

| | 2024 | 2023 |
|-------------------------|---------------------|----------------------|
| Mutual Funds | \$ 8,191,740 | \$ 10,391,870 |
| Common Collective Trust | 424,788 | 238,614 |
| Total Investments | <u>\$ 8,616,528</u> | <u>\$ 10,630,484</u> |

During 2024, certified investment income consisted of the following:

| | |
|---|---------------------|
| Interest and Dividends | \$ 351,121 |
| Net Appreciation in Fair Value of Investments | 1,168,009 |
| | <u>\$ 1,519,130</u> |

(See Independent Auditors’ Report)

NOTE 4 VALUATION OF INVESTMENTS

Investments are recorded at fair value in accordance with the provisions of the Fair Value Measurements and Disclosures Topic of the Codification, which establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 Inputs to the valuation methodology include:

Quoted prices for similar assets or liabilities in active markets;

Quoted prices for identical or similar assets or liabilities in inactive markets;

Inputs other than quoted prices that are observable for the asset or liability;

Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

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

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

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

Below are descriptions of the valuation methodologies used for assets measured at fair value. There were no changes in the methodologies used at December 31, 2024 and 2023.

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Plan at year end. NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. NAV is a quoted price in an active market.

(See Independent Auditors' Report)

Common Collective Trust: Valued at NAV per unit. NAV is based on the value of the underlying investments owned by the fund, minus its liabilities, then divided by the number of units outstanding. Participant-initiated transactions may occur daily at NAV.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

| | 2024 | | |
|-------------------------|----------------------|-------------------|----------------------|
| | Level 1 | Level 2 | Total |
| Common Collective Trust | \$ - | \$ 424,788 | \$ 424,788 |
| Mutual Funds | 8,191,740 | - | 8,191,740 |
| Total | <u>\$ 8,191,740</u> | <u>\$ 424,788</u> | <u>\$ 8,616,528</u> |
| | 2023 | | |
| | Level 1 | Level 2 | Total |
| Common Collective Trust | \$ - | \$ 238,614 | \$ 238,614 |
| Mutual Funds | 10,391,870 | - | 10,391,870 |
| Total | <u>\$ 10,391,870</u> | <u>\$ 238,614</u> | <u>\$ 10,630,484</u> |

NOTE 5 TAX STATUS

The Plan adopted a volume submitter plan developed by the Trustee, Fidelity Management Trust Company. The volume submitter plan obtained its latest determination letter on June 30, 2020 in which the Internal Revenue Service stated the Plan, as then designed, was in compliance with Section 401 of the Internal Revenue Code. The Plan was amended since receiving the determination letter. However, the Plan Administrator believes the Plan is currently designed and operating in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes was included in the Plan's financial statements.

GAAP requires Plan management to evaluate uncertain tax positions for recognition in the financial statements. The Plan Administrator concluded that there were no uncertain tax positions as of December 31, 2024.

(See Independent Auditors' Report)

NOTE 6 PARTIES IN INTEREST

Certain Plan investments are managed by the Trustee of the Plan. These transactions qualify as party-in-interest transactions. The Plan pays investment management fees, administrative fees, and custodial fees to parties in interest. The Plan paid \$53,279 to parties in interest for the year ended December 31, 2024.

NOTE 7 RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits to Form 5500 as of December 31, 2024 and 2023:

| | 2024 | 2023 |
|--|---------------------|----------------------|
| Net Assets Available for Benefits: | \$ 8,637,258 | \$ 10,661,773 |
| Plus: Excess Contribution Payable at December 31 | - | 14,502 |
| Net Assets Available for Benefits per Form 5500 | <u>\$ 8,637,258</u> | <u>\$ 10,676,275</u> |

The following is a reconciliation of the change in net assets available for benefits to Form 5500 for the year ended December 31, 2024:

| | |
|---|-----------------------|
| Net Change in Plan Assets | \$ (2,024,515) |
| Less: Excess Contribution Payable at December 31, 2023: | (14,502) |
| Change in Net Assets Available for Benefits per Form 5500 | <u>\$ (2,039,017)</u> |

(See Independent Auditors' Report)

SUPPLEMENTARY INFORMATION

A Name of Plan
Digicon Corporation 401(k) Retirement & Profit Sharing Plan

B Three-Digit Plan Number **001**

C Plan Sponsor's Name as Shown on Line
 2a of Form 5500
Digicon Corporation

D Employer Identification # **52-1286314**

E As of **December 31, 2024**

SCHEDULE H, LINE 4I – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value | (d) Cost | (e) Current value |
|-----|---|---|----------|---------------------|
| | Galliard Stable Retirement Fund | Common Collective Trust | | \$ 424,788 |
| | American Funds 2010 Target Date Retirement Fund Class R6 | Mutual Fund | | 6,767 |
| | American Funds 2020 Target Date Retirement Fund Class R6 | Mutual Fund | | 76,379 |
| | American Funds 2030 Target Date Retirement Fund Class R6 | Mutual Fund | | 1,308,663 |
| | American Funds 2040 Target Date Retirement Fund Class R6 | Mutual Fund | | 841,523 |
| | American Funds 2050 Target Date Retirement Fund Class R6 | Mutual Fund | | 155,864 |
| | American Funds 2015 Target Date Retirement Fund Class R6 | Mutual Fund | | 95,151 |
| | American Funds 2025 Target Date Retirement Fund Class R6 | Mutual Fund | | 493,977 |
| | American Funds 2035 Target Date Retirement Fund Class R6 | Mutual Fund | | 1,806,804 |
| | American Funds 2045 Target Date Retirement Fund Class R6 | Mutual Fund | | 853,972 |
| | American Funds 2055 Target Date Retirement Fund Class R6 | Mutual Fund | | 81,519 |
| | American Funds 2060 Target Date Retirement Fund Class R6 | Mutual Fund | | 19,550 |
| | BlackRock High Yield K | Mutual Fund | | 110,393 |
| | Galliard Stable Retirement Fund | Mutual Fund | | 25,267 |
| | MFS Mid Cap Value Fund Class R6 | Mutual Fund | | 272,210 |
| | JPMorgan Equity Income Fund Class R6 | Mutual Fund | | 14,468 |
| | Franklin Small Cap Value Fund Class R6 | Mutual Fund | | 77,750 |
| | MFS Mid Cap Growth Fund Class R6 | Mutual Fund | | 125,680 |
| | American Funds U.S. Government Securities Fund Class R6 | Mutual Fund | | 18,271 |
| | JPMorgan Large Cap Growth Fund Class R6 | Mutual Fund | | 632,028 |
| * | Fidelity 500 Index Fund | Mutual Fund | | 811,176 |
| * | Fidelity Mid Cap Index Fund | Mutual Fund | | 78,635 |
| * | Fidelity Real Estate Index Fund | Mutual Fund | | 31,871 |
| * | Fidelity Advisor Small Cap Growth Fund Class Z | Mutual Fund | | 89,217 |
| * | Fidelity International Index Fund | Mutual Fund | | 10,991 |
| * | Fidelity Total Bond K6 Fund | Mutual Fund | | 24,305 |
| * | Fidelity Small Cap Growth K6 Fund | Mutual Fund | | 129,232 |
| * | Fidelity Government Money Market Fund | Mutual Fund | | 77 |
| * | Notes Receivable From Participants | Interest at 4.25% to 7.50%, due through November 2026 | | 20,730 |
| | Total Investments | | | \$ 8,637,258 |

* Party in Interest

(See Independent Auditors' Report)

5500 WORKSHEET

Period Ending 12/31/2024

| Part I Asset and Liability Statement | Schedule H <u>Line Item</u> | Schedule I <u>Line Item</u> | Beginning <u>Of Year</u> | End <u>Of Year</u> |
|--|--------------------------------|--------------------------------|-----------------------------|-----------------------|
| ASSETS | | | | |
| A. Noninterest-bearing Cash | 1(a) | | \$0.00 | \$0.00 |
| B. Receivables | | | | |
| Employers | 1(b)(1) | | \$0.00 | \$0.00 |
| Participants | 1(b)(2) | | \$0.00 | \$0.00 |
| Other | 1(b)(3) | | \$0.00 | \$0.00 |
| C. General Investments | | | | |
| Interest-bearing Cash | 1(c)(1) | | \$73.45 | \$77.20 |
| U.S. Government Securities | 1(c)(2) | | \$0.00 | \$0.00 |
| Non-Emp Corp Debt Instr(PREFERRED) | 1(c)(3)(A) | | \$0.00 | \$0.00 |
| Non-Emp Corp Debt Instr(ALL Other) | 1(c)(3)(B) | | \$0.00 | \$0.00 |
| Non-Emp Corp Stock(PREFERRED) | 1(c)(4)(A) | | \$0.00 | \$0.00 |
| Non-Emp Corp Stock(COMMON) | 1(c)(4)(B) | | \$0.00 | \$0.00 |
| Partnership/Joint Venture Interests | 1(c)(5) | 3(a) | \$0.00 | \$0.00 |
| Non-Employer Real Estate | 1(c)(6) | 3(c) | \$0.00 | \$0.00 |
| Loans (other than to participants) | 1(c)(7) | 3(f) | \$0.00 | \$0.00 |
| Loans to Participants | 1(c)(8) | 3(e) | \$45,790.68 | \$20,729.75 |
| Interest in Common/Collective Trusts | 1(c)(9) | | \$238,613.54 | \$424,787.53 |
| Interest in Pooled Separate Accounts | 1(c)(10) | | \$0.00 | \$0.00 |
| Interest in Master Trust Invest. Ent. | 1(c)(11) | | \$0.00 | \$0.00 |
| Interest in 103-12 Investment Ent. | 1(c)(12) | | \$0.00 | \$0.00 |
| Interest in Registered Inv. Companies | 1(c)(13) | | \$10,391,798.79 | \$8,191,661.13 |
| Funds Held in Insurance Comp Gen Acct | 1(c)(14) | | \$0.00 | \$0.00 |
| Other | 1(c)(15) | | \$0.00 | \$0.00 |
| D. Employer Related Investment | | | | |
| Employer Securities | 1(d)(1) | 3(d) | \$0.00 | \$0.00 |
| Employer Real Property | 1(d)(2) | 3(b) | \$0.00 | \$0.00 |
| E. Buildings/Other Prop. Used in Plan Op | 1(e) | 3(g) | \$0.00 | \$0.00 |
| F. Total Assets | 1(f) | 1(a) | \$10,676,276.46 | \$8,637,255.61 |
| LIABILITIES | | | | |
| G. Benefit Claims Payable | 1(g) | | \$0.00 | \$0.00 |
| H. Operating Payables | 1(h) | | \$0.00 | \$0.00 |
| I. Acquisition Indebtedness | 1(i) | | \$0.00 | \$0.00 |
| J. Other Liabilities | 1(j) | | \$0.00 | \$0.00 |
| K. Total Liabilities | 1(k) | 1(b) | \$0.00 | \$0.00 |
| NET ASSETS | | | | |
| L. Net Assets | 1(l) | 1(c) | \$10,676,276.46 | \$8,637,255.61 |

Assets are presented at fair value with the exception to fully benefit responsive investment contracts which are presented at contract value as in previous years. See Chapter 7 of the Fidelity Auditor's Guide for financial statement presentation and disclosure information.

5500 WORKSHEET

Period Ending 12/31/2024

| Part II Income and Expense Statement | Schedule H <u>Line Item</u> | Schedule I <u>Line Item</u> | <u>Amount</u> |
|--|--------------------------------|--------------------------------|----------------|
| INCOME | | | |
| A. Cash Contributions - Employer | 2(a)(1)(A) | 2(a)(1) | \$4,408.49 |
| Cash Contributions - Part.(Non-Rollover) | 2(a)(1)(B) | 2(a)(2) | \$75,719.01 |
| Cash Contributions - Other(Inc. Rollover) | 2(a)(1)(C) | 2(a)(3) | \$0.00 |
| Non-Cash Contributions | 2(a)(2) | 2(b) | \$0.00 |
| Total Contributions | 2(a)(3) | | \$80,127.50 |
| B. Interest on Interest-Bearing Cash | 2(b)(1)(A) | 2(c) | \$3.75 |
| Interest on U.S. Government Securities | 2(b)(1)(B) | 2(c) | \$0.00 |
| Interest on Corp. Debt Instr.(Long Term) | 2(b)(1)(C)(i) | 2(c) | \$0.00 |
| Interest on Corp. Debt Instr.(Short Term) | 2(b)(1)(C)(ii) | 2(c) | \$0.00 |
| Interest on Loans (Other than to Part.) | 2(b)(1)(D) | 2(c) | \$0.00 |
| Interest on Participant Loans | 2(b)(1)(E) | 2(c) | \$1,769.53 |
| Other Interest | 2(b)(1)(F) | 2(c) | \$0.00 |
| Total Interest | 2(b)(1)(G) | | \$1,773.28 |
| Dividends - Corporate Stock (Preferred) | 2(b)(2)(A) | 2(c) | \$0.00 |
| Dividends - Corporate Stock (Common) | 2(b)(2)(B) | 2(c) | \$0.00 |
| Reg. Invest. Company Shares | 2(b)(2)(C) | 2(c) | \$351,116.75 |
| Total Dividends | 2(b)(2)(D) | | \$351,116.75 |
| Rents | 2(b)(3) | 2(c) | \$0.00 |
| Net Real. Gain/Loss - Aggr. Proceeds | 2(b)(4)(A) | 2(c) | \$0.00 |
| Net Real. Gain/Loss - Aggr. Carrying Amt | 2(b)(4)(B) | 2(c) | \$0.00 |
| Net Real. Gain/Loss | 2(b)(4)(C) | | \$0.00 |
| Unrealized Appr./Depr. - Real Estate | 2(b)(5)(A) | 2(c) | \$0.00 |
| Unrealized Appr./Depr. - Other | 2(b)(5)(B) | 2(c) | \$0.00 |
| Total Unrealized Appreciation/Depreciation | 2(b)(5)(C) | | \$0.00 |
| Net Invest Gain/Loss - Com./Coll. Trust | 2(b)(6) | 2(c) | \$9,483.94 |
| Net Invest Gain/Loss - Pooled Sep. Accts | 2(b)(7) | 2(c) | \$0.00 |
| Net Invest Gain/Loss - Master Trust Accts | 2(b)(8) | 2(c) | \$0.00 |
| Net Invest Gain/Loss - 103-12 Investment | 2(b)(9) | 2(c) | \$0.00 |
| Net Invest Gain/Loss - Reg. Invest Comp | 2(b)(10) | 2(c) | \$1,158,525.04 |
| C. Other Income | 2(c) | 2(c) | \$0.00 |
| D. Total Income | 2(d) | 2(d) | \$1,601,026.51 |

Assets are presented at fair value with the exception to fully benefit responsive investment contracts which are presented at contract value as in previous years. See Chapter 7 of the Fidelity Auditor's Guide for financial statement presentation and disclosure information.

5500 WORKSHEET

Period Ending 12/31/2024

| Part II Income and Expense Statement | Schedule H <u>Line Item</u> | Schedule I <u>Line Item</u> | <u>Amount</u> |
|---|--------------------------------|--------------------------------|------------------|
| EXPENSES | | | |
| E. Payments to Participants and Beneficiaries | 2(e)(1) | | \$3,572,265.55 |
| Pay. to Insur. Carr. for Provision Benefit | 2(e)(2) | | \$0.00 |
| Other Payments | 2(e)(3) | | \$0.00 |
| Total Benefit Payments | 2(e)(4) | 2(e) | \$3,572,265.55 |
| F. Corrective Distributions | 2(f) | 2(f) | \$14,501.25 |
| G. Deemed Distributions of Participant Loans | 2(g) | 2(g) | \$0.00 |
| H. Interest Expense | 2(h) | | \$0.00 |
| I. Admin Expenses-Salaries and allowances | 2(i)(1) | | \$0.00 |
| Admin Expenses-Contract Administrator Fee | 2(i)(2) | | \$0.00 |
| Admin Expenses-Recordkeeping Fees | 2(i)(3) | | \$24,897.35 |
| Admin Expenses-IQPA Audit Fees | 2(i)(4) | | \$0.00 |
| Admin Expenses-Invest Adv and invest mgmt | 2(i)(5) | | \$16,633.21 |
| Admin Expenses-Bank/trust comp cust fees | 2(i)(6) | | \$0.00 |
| Admin Expenses-Actuarial fees | 2(i)(7) | | \$0.00 |
| Admin Expenses-Legal fees | 2(i)(8) | | \$0.00 |
| Admin Expenses-Valuation Appraisal fees | 2(i)(9) | | \$0.00 |
| Admin Expenses-Other trustee fees and exp | 2(i)(10) | | \$0.00 |
| Admin Expenses-Other expenses | 2(i)(11) | | \$11,750.00 |
| Total Administrative Expenses | 2(i)(12) | 2(h) | \$53,280.56 |
| J. Total Expenses | 2(j)(b) | 2(j) | \$3,640,047.36 |
| NET INCOME AND RECONCILIATION | | | |
| K. Net Income/Loss | 2(k) | 2(k) | (\$2,039,020.85) |
| L. Transfer of Assets to this Plan | 2(l)(1) | 2(l) | \$0.00 |
| Transfer of Assets from this Plan | 2(l)(2) | 2(l) | \$0.00 |
| Net Amount of Intra-Plan Transfers | | | \$0.00 |
| Assets Converted/Transferred to Fidelity | | | \$0.00 |
| Adjust. to prior year balance | | | \$0.00 |
| Net Assets - Beginning of Year 12/31/2023 | | | \$10,676,276.46 |
| Net Assets - End of Year 12/31/2024 | | | \$8,637,255.61 |

Assets are presented at fair value with the exception to fully benefit responsive investment contracts which are presented at contract value as in previous years. See Chapter 7 of the Fidelity Auditor's Guide for financial statement presentation and disclosure information.