

<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: x-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;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
---	---	---

Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>POINT SPRING COMPANY EMPLOYEES 401(K) PROFIT SHARING PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>002</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>POINT SPRING & DRIVESHAFT CO.</u></p> <p><u>7307 GRAND AVENUE</u> <u>NEVILLE ISLAND, PA 15225</u></p>	<p>1c Effective date of plan <u>01/01/1978</u></p> <p>2b Employer Identification Number (EIN) <u>25-1124449</u></p> <p>2c Plan Sponsor's telephone number <u>412-264-3152</u></p> <p>2d Business code (see instructions) <u>423100</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.	09/23/2025	RICHARD MASON
	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	171
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)	136
	6a(2)	141
	6b	2
	6c	24
	6d	167
	6e	0
	6f	167
	6g(1)	153
	6g(2)	160
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 2S 2T 3B 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

- (1) **R** (Retirement Plan Information)
- (2) **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) **DCG** (Individual Plan Information) – Number Attached _____
- (5) **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 0
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **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 POINT SPRING COMPANY EMPLOYEES 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 POINT SPRING & DRIVESHAFT CO.	D Employer Identification Number (EIN) 25-1124449	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOBAL RETIREMENT PARTNERS LLC

13-2624428

(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	INVESTMENT ADVISOR	20000	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)

JPMORGAN INVEST HOLDINGS LLC

13-2624428

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64	RECORDKEEPER	1015	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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
(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>POINT SPRING COMPANY EMPLOYEES 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN)	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>POINT SPRING & DRIVESHAFT CO.</u>	D Employer Identification Number (EIN) <u>25-1124449</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>FEDERATED HERMES CAPITL PRESERVATIO</u>		
b Name of sponsor of entity listed in (a): <u>FEDERATED INVESTORS</u>		
c EIN-PN <u>22-2712853-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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 POINT SPRING COMPANY EMPLOYEES 401(K) PROFIT SHARING PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 POINT SPRING & DRIVESHAFT CO.	D Employer Identification Number (EIN) 25-1124449

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(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)	0	0
(9) Value of interest in common/collective trusts	1c(9)	636079	0
(10) Value of interest in pooled separate accounts	1c(10)		
(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)	8983480	9664982
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(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	9619559	9664982
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h		
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	9619559	9664982

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)	280999	
(B) Participants.....	2a(1)(B)	466147	
(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)		747146
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	0	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		0
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	351735	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		351735
(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)	7782
(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)	797132
c Other income	2c	35
d Total income. Add all income amounts in column (b) and enter total.....	2d	1903830

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1837392
(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)	1837392
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)	1015
(4) IQPA audit fees	2i(4)	0
(5) Investment advisory and investment management fees	2i(5)	20000
(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)	21015
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j	1858407

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k	45423
l Transfers of assets:		
(1) To this plan.....	2l(1)	
(2) From this plan	2l(2)	

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: CYPHER & CYPHER

(2) EIN: 25-1385288

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<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>POINT SPRING COMPANY EMPLOYEES 401(K) PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>POINT SPRING & DRIVESHAFT CO.</u>	D Employer Identification Number (EIN) <u>25-1124449</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		0
---	--	---

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): 84-1455663

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.



**POINT SPRING COMPANY
EMPLOYEES 401(K) PROFIT SHARING PLAN**

FINANCIAL STATEMENTS & SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2024 & 2023



Cypher & Cypher

Accountants | Auditors | Advisors

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditor's Report	1
Financial Statements	
Statements of Net Assets Available for Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4 – 10
Supplementary Information	
Schedule of Assets Held for Investment	11
Schedule of Reportable Transactions	12



INDEPENDENT AUDITOR'S REPORT

To the Administrative Committee of the
Point Spring Company Employees
401(K) Profit Sharing Plan

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

We have performed an audit of the financial statements of the Point Spring Company Employees 401(k) Profit Sharing 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 statement of net assets available for benefits as of December 31, 2024, and 2023, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the financial statements 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 to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution as of and for the years ended December 31, 2024, and 2023, stating that the certified investment information, as described in Note 4 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 Auditor's Responsibilities for the Audit of the Financial Statements section

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Point Spring Company Employees 401(k) Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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. 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 Point Spring Company Employees, 401(k) Profit Sharing 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Point Spring Company Employees 401(k) Profit Sharing 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 Point Spring Company Employees 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters Supplemental Schedules Required by ERISA

The supplemental Schedules of Assets Held at End of Year and Reportable Transactions as of December 31, 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 included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules 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 schedules, 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 supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information is 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 schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

CYPHER & CYPHER

Cypher & Cypher

CERTIFIED PUBLIC ACCOUNTANTS

Pittsburgh, Pennsylvania
September 8, 2025

Point Spring Company Employees 401(k) Profit Sharing Plan
Net Assets Available for Plan Benefits
For the Plan Years Ended December 31, 2024 and 2023

	2024	2023
ASSETS		
INVESTMENTS-at fair value		
Cash Equivalents	\$ 628,052	\$ -
Mutual funds	9,036,930	8,983,480
	9,664,982	8,983,480
INVESTMENTS-at estimated fair value		
Common/Collective Trust	-	636,079
Total Investments	9,664,982	9,619,559
TOTAL ASSETS	9,664,982	9,619,559
NET ASSETS AVAILABLE FOR BENEFITS	\$ 9,664,982	\$ 9,619,559

The accompanying notes are an integral part of these financial statements.

Point Spring Company Employees 401(k) Profit Sharing Plan
Statement of Changes in Net Assets
For the Plan Years Ended December 31, 2024 and 2023

	2024	2023
INCREASE IN PLAN ASSETS ATTRIBUTED TO:		
Participant Contributions	\$ 466,148	\$ 440,119
Employer Contributions	281,000	261,251
Interest and dividends	359,517	244,362
Other Income	35	15,362
Net Appreciation (Depreciation) in fair value of investments	797,130	1,050,233
	1,903,830	2,011,327
DECREASE IN PLAN ASSETS ATTRIBUTED TO:		
Participant withdrawals	1,837,392	607,091
Professional fees	21,015	27,255
	1,858,407	634,346
NET INCREASE	45,423	1,376,981
NET ASSETS AVAILABLE FOR BENEFITS AT BEGINNING OF YEAR	9,619,559	8,242,578
NET ASSETS AVAILABLE FOR BENEFITS AT END OF YEAR	\$ 9,664,982	\$ 9,619,559

The accompanying notes are an integral part of these financial statements.

POINT SPRING COMPANY EMPLOYEES 401(k) PROFIT SHARING PLAN NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE 1 – DESCRIPTION OF PLAN

The Point Spring Company Employees Profit Sharing Plan was established for the benefit of the employees of Point Spring Company Employees. The Plan was amended on November 3, 2021. The Plan was amended again on June 1, 2024.

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

1. DEFINED CONTRIBUTION

The Plan is a defined contribution plan as defined by Section 414(i) of the Internal Revenue Code as amended by ERISA.

2. EMPLOYEE SALARY DEFERRALS

Each year, participants may elect to have compensation deferred up to the maximum amount allowable by law so as not to exceed the limits in Sections 401(k), 402(g), 404, and 415 of the Internal Revenue Code. Catch-up contributions may be made by eligible Participants. Compensation is defined as your total compensation that is subject to income tax and paid to you by the Company.

3. AUTOMATIC ENROLLMENT UPON ELIGIBILITY

When an employee becomes eligible to participate in the Plan, a fixed amount is automatically taken from the employee's pay, unless elected otherwise. This is known as an "Eligible Automatic Contribution Arrangement." At the participant's time of hire, the employee receives a notice which explains this feature and a salary deferral agreement. The employee also receives information about his or her rights to alter those amounts including how and when the amount of automatic deferral may be amended. This election is effective for the first pay period and all subsequent pay periods, unless elected otherwise at the time of hire or a change with the Plan Administrator is filed within a reasonable period thereafter.

This Automatic Contribution Arrangement is effective the effective date of the plan and applies to employees:

- Who were hired or rehired on or after the date specified above.
- Whose entry date for Elective Deferrals is on or after the date specified above.
- Who are eligible to make Elective Deferrals but who have not completed a prior Salary Deferral Agreement.

The Automatic Deferral Amount is 5% of Compensation and designated as a pre-tax Elective Deferral.

Annually, this amount will increase for all employees who are eligible for automatic enrollment unless they elect not to have automatic increases apply. Effective each year, the increase is 1% per year up to a maximum Elective Deferral of 10% of Compensation.

4. PARTICIPATION

There is no minimum age requirement. Employees become eligible after three months of credited service. The Plan will cover all employees. Employees will begin participation in the plan once the employee has met the eligibility requirements, if any.

5. PROFIT SHARING CONTRIBUTIONS/EMPLOYER NON-ELECTIVE CONTRIBUTION

The term "Profit Sharing Contribution" has been replaced with "Employer Non-elective Contribution." The employer may make contributions to the Plan in any amount up to the maximum percentage of Compensation and dollar amount permissible under Code Section 402(g) and 414(v) not to exceed the limits of Code Section 401(k), 404, and 415. The employer has not made any Profit Sharing Contributions since the 2008 plan year.

6. EMPLOYER CONTRIBUTIONS

The Employer will make a Matching Contribution equal to 100% of each Participant's Elective Deferrals not exceeding 3% of the participant's Compensation, plus 50% of each Participant's Elective Deferrals in excess of 3% but not in excess of 5% of the Participant's Compensation

7. VESTING

The vesting of employer match contributions is based upon each participant's years of credited service as outlined in the following schedule. A year of service is credited upon completion of one thousand (1,000) hours during a calendar year.

<u>Employer Match/Non-Elective</u>	
2 years	20%
3 years	40%
4 years	60%
5 years	80%
6 years	100%

Participants are fully vested in their own salary deferrals or rollover contributions, actual earnings thereon, plus Safe Harbor Contributions, if any.

8. INVESTMENT OPTIONS

Upon enrollment in The Plan, a participant may direct the investment of their plan contributions to a variety of investment options.

9. DISTRIBUTIONS

The Plan will make a Mandatory Distribution following Severance from Employment. For a Participant who incurs a Severance from Employment and who will receive distribution before attaining the later of age 62 or Normal Retirement Age, balances of \$5,000 and under will be distributed. A Mandatory Distribution to a Participant before attaining the later of age 62 or Normal Retirement Age is subject to automatic rollover provisions only if the participant balance exceeds \$1,000. In-service distributions are permitted for participants age 60 and older as well as hardship distributions. Post-severance and lifetime RMD distributions may be made as a Lump-Sum or installments, either periodically or ad hoc.

10. FORFEITURES

Forfeitures are created when participants terminate employment before becoming entitled to their full benefits under the Plan. Forfeitures are allocated among participants eligible to share for a Plan year. However, a portion of forfeited amounts will be used to reduce the employer contributions to the Plan. At December 31, 2024 and 2023 forfeited non-vested accounts totaled \$29,565 and \$28,579, respectively.

11. ALLOCATION OF EARNINGS OR LOSSES

Participants invest in self-directed accounts. The income and losses on the accounts are immediately credited to the participant accounts by The Plan administrator.

12. ADMINISTRATIVE EXPENSES

The Plan's participants bear the cost of The Plan's administrative expenses.

13. PARTICIPANT LOAN

The plan does not permit loans.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ACCOUNTING METHOD

The accrual method of accounting is being used for financial statement presentation. Under this method, revenue is recorded when earned and expenses are recorded when incurred without regard to the time of cash receipt and disbursement.

ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires The Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments in the various mutual fund accounts are valued at quoted market prices on national securities exchanges. Unrealized gains and losses on these investments are reflected in the financial statements.

Purchases and sales of securities are recorded on a trade date basis. Interest and dividend income is recorded on an accrual basis.

RISKS AND UNCERTAINTIES

The Plan invests in various investment securities which are exposed to 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 near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

SUBSEQUENT EVENTS

Subsequent events have been evaluated by management through September 8, 2025, which is the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS

The Plan's investments are held in various type of participant directed individual accounts at December 31, 2023 and 2022:

	<u>2024</u>	<u>2023</u>
Common/Collective Trusts	\$ -	\$ 636,079
Cash Equivalents	628,052	-
Registered Investment Companies	<u>9,036,930</u>	<u>8,983,480</u>
	<u>\$ 9,664,982</u>	<u>\$ 9,619,559</u>

NOTE 4 – CERTIFIED INVESTMENTS

The plan management has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the plan management instructed the plan's independent auditors not to perform any auditing procedures with respect to the following information certified by Empower Trust Company LLC the trustees of the plan, as complete and accurate, except for comparing such information certified by the trustees with information included in the plan's financial statements and supplemental schedules:

- a. Investments held and participant loans receivable certified by Empower Trust Company LLC

	<u>2024</u>	<u>2023</u>
Investments	\$ 9,664,982	\$ 9,619,559

- b. Investment income (loss) certified by Empower Trust Company LLC and Reliance Trust:

	<u>2024</u>	<u>2023</u>
Net appreciation (depreciation) \$ in fair value	797,130	\$ 1,050,233
Interest and Dividend Income	359,517	244,362

NOTE 5 – PLAN TERMINATION

Although it has not expressed any intent to do so, The Plan sponsor has the right under The Plan to discontinue its contributions at any time and to terminate The Plan subject to provisions of ERISA. In the event of plan termination, participants will become 100 percent vested in their accounts.

NOTE 6 – FAIR VALUE MEASUREMENTS

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

- Level 1 Inputs to the valuation methodology are unadjusted quoted market 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 for 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 or liabilities 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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used for assets 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.

Common/Collective Funds: Units are based on the net asset value (NAV) of the Fund which is determined daily.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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.

	<u>Assets at fair value as of December 31, 2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 9,036,930	\$ -	\$ -	\$ 9,036,930
Cash Equivalents	628,052	-	-	628,052
	<u>\$ 9,664,982</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,664,982</u>

Assets at fair value as of December 31, 2023				
	Level 1	Level 2	Level 3	Total
Mutual Funds	\$ 8,983,480	\$ -	\$ -	\$ 8,983,480
Common/Collective Trusts	-	636,079	-	636,079
	<u>\$ 8,983,480</u>	<u>\$ 636,079</u>	<u>\$ -</u>	<u>\$ 9,619,559</u>

NOTE 7 – INVESTMENT IN COMMON/COLLECTIVE FUND

The Plan had an investment in the Federated Hermes Capital Preservation Fund R6. Units were issued and redeemed daily based on the established unit value of \$10.00. Participants were able to redeem units of the Fund for the purpose of funding a bona fide benefit payment, honoring an employee-directed transfer of the employees in the Plan to another investment election that is a noncompeting investment or paying Trustee fees. Participants may make withdrawals from the Fund for other purposes generally only upon 12 months' written notice to the Trustee. The following table summarizes the investment in the Federated Capital Preservation Fund.

December 31, 2023	Fair Value	Redemption Frequency	Redemption Notice Period
Federated Hermes Cap Preservation Fund R6	\$636,079	Daily	Generally, none but can be 12 months depending on the purpose.

NOTE 8 – INCOME TAX STATUS

The Plan obtained its latest determination letter on September 17, 2001, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan has been amended since receiving the determination letter. However, the Plan administrator believes that the Plan is currently designed and is currently being operated in compliance with the applicable requirements of the Internal Revenue Code and therefore believes that the plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability (or asset) if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The plan administrator has analyzed the tax positions taken by the plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The plan is subject to routine audits by taxing jurisdictions: however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

NOTE 9 – RISKS AND UNCERTAINTIES

The Plan investments consist primarily of mutual funds, and common collective trusts, which are exposed to various risks, such as interest rate, market, and credit risks, as well as valuation assumptions based on earnings, cash flows, and other such techniques. Due to the level of risk associated with these investments and to uncertainties inherent in estimates and assumptions, it is at least reasonably possible that changes in the value of these investments will occur in the near term and that such changes could affect the amounts reported in the statement of net assets available for benefits.

SUPPLEMENTARY INFORMATION

POINT SPRING COMPANY EMPLOYEES 401(k) PROFIT SHARING PLAN
SCHEDULE OF ASSETS HELD FOR INVESTMENT
DECEMBER 31, 2024
25-1402503 Plan 002

SHARES	DESCRIPTION	COST	CURRENT VALUE
Mutual Funds			
7,457	DFA U.S Targeted Value Portfolio Inst'l Class	N/R	\$ 256,280
9,294	PIMCO Intl Bond (USD Hedged) A	N/R	92,291
6,074	MFS International Growth R6	N/R	251,411
4,224	T Rowe Price Mid Cap Value	N/R	134,846
87	Vanguard Extended Market IDX ADM	N/R	12,504
1,850	Vanguard 500 Index Fund Admiral Class	N/R	1,004,293
2,759	Vanguard Total Intl Stock Index Admiral Shares	N/R	87,418
16,582	Vanguard Total Bond Market Index Fund Admiral	N/R	157,193
746	Vanguard Inflation Protected Sec Admiral	N/R	16,791
1,112	American Funds New World Class R-4	N/R	85,078
9,909	American Century Small Cap Growth R6	N/R	228,308
19,326	Columbia Dividend Income Institutional	N/R	651,879
4,534	Federated Hermes Mdt Mid Cap Market Growth Fd A	N/R	261,793
37,294	Fidelity Intermediate Bond Fund	N/R	375,550
26,643	JP Morgan Government Bond R4	N/R	250,441
9,621	JP Morgan Large Cap Growth R6	N/R	805,663
19,604	JP Morgan Smart Retirement Income R5	N/R	301,504
19,979	JP Morgan Smart Retirement Income 2020 R5	N/R	313,278
107,793	JP Morgan Smart Retirement Income 2025 R5	N/R	1,795,826
27,185	JP Morgan Smart Retirement Income 2030 R5	N/R	500,754
28,475	JP Morgan Smart Retirement Income 2035 R5	N/R	562,376
3,850	JP Morgan Smart Retirement Income 2040 R5	N/R	83,168
6,419	JP Morgan Smart Retirement Income 2045 R5	N/R	140,136
15,282	JP Morgan Smart Retirement Income 2050 R5	N/R	345,980
9,423	JP Morgan Smart Retirement Income 2055 R5	N/R	257,163
2,839	JP Morgan Smart Retirement Income 2060 R5	N/R	65,006
	TOTAL MUTUAL FUNDS		<u>9,036,930</u>
Cash Equivalents			
628,051	Gabelli U.S. Treasury Money Market	N/R	<u>628,052</u>
	TOTAL INVESTMENTS		<u>\$ 9,664,982</u>

POINT SPRING EMPLOYEES 401K PROFIT SHARING PLAN
 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024
 25-1402503 Plan 002

DESCRIPTION	PURCHASE PRICE	SELLING PRICE	COST OF ASSET	CURRENT VALUE ON TRAN. DATE	NET GAIN OR (LOSS)
Federated Capital Preservation Fund	\$ -	\$ 562,848	\$ 562,848	\$ 562,848	0
JP Morgan Smart Retirement Income 2030 R5	-	568,557	655,531	568,557	(86,974)

TRANSACTIONS FOR REVIEW (5% REPORTABLE)

GA

Point Spring Company Employees 401(k) Profit Sharing Plan

01-JAN-24 to 31-DEC-24

10-JAN-25 21:43:42

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
3FECAP6	3.48	0.348000	10	(6.08)	(0.608000)	3	(6.08)	SERIES
4FECAP6	9,623.58	962.358000	22	(38,200.92)	(3,820.092000)	5	(38,200.92)	SERIES
3GABXX	6.26	6.260000	15	0.00	0.000000	0	0.00	SERIES
4GABXX	39,559.11	39,559.110000	34	(10,000.00)	(10,000.000000)	2	(10,000.00)	SERIES
1JSIX	19,851.62	1,284.627566	171	(6,104.94)	(403.083921)	102	(6,810.70)	SERIES
1JTTIX	28,618.35	1,790.115819	241	(219,221.07)	(14,374.630009)	71	(219,563.56)	SERIES
1JNSIX	205,412.21	12,132.293718	1486	(109,114.53)	(6,406.659892)	474	(116,530.69)	SERIES
1JSMIX	108,266.05	5,748.036221	752	(645,411.26)	(36,058.729216)	216	(745,075.33)	SERIES
1SRJIX	97,319.12	4,851.778914	696	(7,094.68)	(355.216437)	138	(6,356.69)	SERIES
1SMTIX	19,164.34	867.919411	215	(23,692.06)	(1,182.787467)	45	(22,263.29)	SERIES
1JSAIX	26,464.59	1,198.653418	372	(40,541.18)	(1,771.025594)	131	(36,652.78)	SERIES
1JTSIX	58,627.61	2,617.016857	565	(8,760.04)	(403.532335)	117	(8,148.00)	SERIES
1JFFIX1	42,524.21	1,568.557163	647	(666.52)	(25.094572)	140	(618.93)	SERIES
1JAKIX	40,013.08	1,742.314257	605	(54,817.34)	(2,424.245002)	96	(48,062.31)	SERIES
1RERFX	4,788.00	85.100035	464	(248,381.97)	(4,359.183295)	424	(243,071.62)	SERIES
1RNWEX	8,575.90	109.841578	1289	(13,287.35)	(168.145468)	554	(12,145.21)	SERIES
1MGRDX	261,018.37	6,401.460452	1364	(14,050.91)	(327.259411)	338	(13,288.67)	SERIES
1VTIAX	11,864.85	376.600908	200	(13.15)	(0.403541)	43	(11.97)	SERIES
1ANODX	22,750.28	1,046.680392	1505	(14,485.39)	(677.085779)	617	(12,602.52)	SERIES
1DFFVX	28,492.47	848.426958	2053	(14,670.20)	(449.568823)	664	(11,054.12)	SERIES
1PQNAX	2,467.36	100.756112	488	(159,380.82)	(6,599.872860)	451	(191,965.28)	SERIES
1CMGSX	11,057.35	313.858353	1159	(265,892.64)	(7,434.728679)	653	(215,741.76)	SERIES
1FGSAX	263,934.82	5,001.028461	675	(28,680.98)	(467.029928)	160	(24,468.98)	SERIES
1TRMCX	176,152.99	5,347.742348	1475	(41,523.51)	(1,123.241167)	326	(36,880.60)	SERIES
1VEXAX	813.62	6.223067	165	(1,013.38)	(8.021870)	79	(904.30)	SERIES
1CDDYX	69,880.01	2,059.014749	2173	(103,582.84)	(3,020.091467)	714	(80,396.95)	SERIES
1JLGMX	57,601.29	735.379987	1780	(276,994.63)	(3,379.249286)	698	(179,440.63)	SERIES
1VFIAX	61,829.89	126.123403	1997	(118,035.83)	(234.223677)	693	(74,985.06)	SERIES
1FD-ITB	70,670.63	6,963.458691	3203	(59,334.12)	(5,895.518897)	647	(59,490.40)	SERIES
1HFAAX	7,852.64	1,024.517159	775	(109,994.10)	(14,620.363271)	384	(134,204.96)	SERIES
1OGGQX	75,729.37	7,945.520980	3082	(44,798.56)	(4,684.366370)	629	(46,889.20)	SERIES
1PFOAX	123,043.72	12,483.249796	2086	(31,538.02)	(3,189.107806)	327	(31,408.67)	SERIES
1VAIPX	3,169.26	137.677258	533	(8,206.30)	(361.134213)	132	(9,269.16)	SERIES
1VBTLX	20,970.53	2,191.702722	357	(3,316.88)	(335.112978)	61	(3,616.96)	SERIES
1FECAP6	11,355.53	1,135.553000	1700	(618,854.76)	(61,885.475100)	880	(618,854.74)	SERIES
1GABXX	614,866.68	614,866.680000	2620	(16,380.53)	(16,380.530000)	494	(16,380.53)	SERIES
5% TRANSACTIONS								
1JSMIX	2,977.71	166.259630	22	(568,556.80)	(31,745.214987)	4	(655,530.74)	16-FEB-24
1FECAP6	268.71	26.871000	209	(562,847.79)	(56,284.778100)	330	(562,847.77)	06-JUN-24
1GABXX	562,847.79	562,847.790000	330	0.00	0.000000	0	0.00	06-JUN-24

INVESTMENT OPTION	PURCHASE AMOUNT	PURCHASE UNITS/SHARES	PURCHASE COUNT	SALES AMOUNT	SALES UNITS/SHARES	SALES COUNT	COST OF SALES	TRANSACTION DATE
----------------------	--------------------	--------------------------	-------------------	-----------------	-----------------------	----------------	------------------	---------------------

LEGEND

INVESTMENT OPTION:

3FECAP6	Federated Hermes Capitl Preservation R6	4FECAP6	Federated Hermes Capitl Preservation R6
3GABXX	Gabelli U.S. Treasury Money Market I	4GABXX	Gabelli U.S. Treasury Money Market I
1JSIIX	JPMorgan SmartRetirement Income R5	1JTTIX	JPMorgan SmartRetirement 2020 R5
1JNSIX	JPMorgan SmartRetirement 2025 R5	1JSMIX	JPMorgan SmartRetirement 2030 R5
1SRJIX	JPMorgan SmartRetirement 2035 R5	1SMTIX	JPMorgan SmartRetirement 2040 R5
1JSAIX	JPMorgan SmartRetirement 2045 R5	1JTSIX	JPMorgan SmartRetirement 2050 R5
1JFFIX1	JPMorgan SmartRetirement 2055 R5	1JAKIX	JPMorgan SmartRetirement 2060 R5
1RERFX	American Funds EuroPacific Gr R5	1RNWEX	American Funds New World Fund R4
1MGRDX	MFS International Growth R6	1VTIAX	Vanguard Total Intl Stock Index Admiral
1ANODX	American Century Small Cap Growth R6	1DFFVX	DFA US Targeted Value I
1PQNAX	Virtus NFJ Mid-Cap Value A	1CMGSX	BlackRock Mid-Cap Growth Equity Svc
1FGSAX	Federated Hermes Mdt Mid Cap Growth Fd A	1TRMCX	T. Rowe Price Mid-Cap Value
1VEXAX	Vanguard Extended Market Idx Adm	1CDDYX	Columbia Dividend Income Instl 3
1JLGMX	JPMorgan Large Cap Growth R6	1VFIAX	Vanguard 500 Index Fund - Admiral
1FD-ITB	Fidelity Intermediate Bond Fund	1HFAAX	Janus Henderson Developed World Bond A
1OGGQX	JPMorgan Government Bond R4	1PFOAX	PIMCO Int Bond (USD-Hedged) A
1VAIPX	Vanguard Inflation-Protected Secs Adm	1VBTLX	Vanguard Total Bond Market Index Admiral
1FECAP6	Federated Hermes Capitl Preservation R6	1GABXX	Gabelli U.S. Treasury Money Market I

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Point Spring Company Employees 401(k) Profit Sharing Plan
01-JAN-24 to 31-DEC-24

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IJSIIX			337,213.02	301,503.89
IJTTIX			330,653.83	313,278.10
IJNSIX			1,982,590.12	1,795,825.54
IJSMIX			524,424.99	500,754.15
ISRIIX			567,588.12	562,375.67
ISMTIX			82,972.99	83,167.59
IJSAIX			136,944.65	140,136.37
IJTSIX			325,200.37	345,980.35
IJFFIX1			234,317.87	257,162.91
IJAKIX			61,782.42	65,005.47
IRNWEX			80,430.71	85,077.74
IMGRDX			247,729.76	251,411.23
IVTIAX			82,187.93	87,417.78
IANODX			187,087.66	228,308.42
IDFFVX			191,812.42	256,280.51
IFGSAX			239,465.84	261,793.07
ITRM CX			139,272.52	134,846.06
IVEXAX			9,192.04	12,503.87
ICDDYX			513,597.06	651,878.81
IJLG MX			525,845.42	805,663.23
IVFIAX			613,387.72	1,004,293.48
IFD-ITB			376,371.29	375,549.95
ILOGGQX			278,229.39	250,441.22
IPFOAX			91,635.13	92,290.83
IVAIPX			18,894.07	16,791.22
IVBTLX			178,226.38	157,192.91
IGABXX			598,486.15	598,486.15
			8,955,539.87	9,635,416.52
FORFEITURES			29,565.37	29,565.37

168437-01
GA

SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Point Spring Company Employees 401(k) Profit Sharing Plan
01-JAN-24 to 31-DEC-24

Page 2 of 2

10-JAN-25 21:43:42

INVESTMENT OPTION

MATURITY DATE

INTEREST RATE

COST OF ASSETS

CURRENT VALUE

LEGEND

INVESTMENT OPTION:

1JSIIX JPMorgan SmartRetirement Income R5
1JNSIX JPMorgan SmartRetirement 2025 R5
1SRJIX JPMorgan SmartRetirement 2035 R5
1JSAIX JPMorgan SmartRetirement 2045 R5
1JFFIX1 JPMorgan SmartRetirement 2055 R5
1RNWEX American Funds New World Fund R4
1VTIAX Vanguard Total Intl Stock Index Admiral
1DFFVX DFA US Targeted Value I
1TRMCX T. Rowe Price Mid-Cap Value
1CDDYX Columbia Dividend Income Instl 3
1VFIAIX Vanguard 500 Index Fund - Admiral
1OGGQX JPMorgan Government Bond R4
1VAIPX Vanguard Inflation-Protected Secs Adm
1GABXX Gabelli U.S. Treasury Money Market I

1JTTIX JPMorgan SmartRetirement 2020 R5
1JSMIX JPMorgan SmartRetirement 2030 R5
1SMTIX JPMorgan SmartRetirement 2040 R5
1JTSIX JPMorgan SmartRetirement 2050 R5
1JAKIX JPMorgan SmartRetirement 2060 R5
1MGRDX MFS International Growth R6
1ANODX American Century Small Cap Growth R6
1FGSAX Federated Hermes Mdt Mid Cap Growth Fd A
1VEXAX Vanguard Extended Market Idx Adm
1JLGMX JPMorgan Large Cap Growth R6
1FD-ITB Fidelity Intermediate Bond Fund
1PFOAX PIMCO Int Bond (USD-Hedged) A
1VBTLX Vanguard Total Bond Market Index Admiral

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year