

<p style="text-align: center;"><b>Form 5500</b></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><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></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>
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**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><b>1a</b> Name of plan  <u>BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES' SAVINGS AND PROFIT SHARING PLAN AND TRUST</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>002</u></p>
<p><b>2a</b> 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>BECKER ORTHOPEDIC APPLIANCE COMPANY</u></p> <p><u>635 EXECUTIVE DRIVE</u>  <u>TROY, MI 48083-4576</u></p>	<p><b>1c</b> Effective date of plan  <u>01/01/1985</u></p> <p><b>2b</b> Employer Identification Number (EIN)  <u>38-1258429</u></p> <p><b>2c</b> Plan Sponsor's telephone number  <u>248-588-7480</u></p> <p><b>2d</b> Business code (see instructions)  <u>423990</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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/29/2025	STEPHEN POPPE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	09/29/2025	CHRISTIAN R BECKER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	127
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	104
	<b>6a(2)</b>	59
	<b>6b</b>	0
	<b>6c</b>	27
	<b>6d</b>	86
	<b>6e</b>	0
	<b>6f</b>	86
	<b>6g(1)</b>	102
	<b>6g(2)</b>	86
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**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

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

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

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

**a Pension Schedules**

- (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 1
- (4)  **C** (Service Provider Information)
- (5)  **D** (DFE/Participating Plan Information)
- (6)  **G** (Financial Transaction Schedules)

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

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**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.

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**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 \_\_\_\_\_

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**SCHEDULE A  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation

**Insurance 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.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

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**

<b>A</b> Name of plan BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES' SAVINGS AND PROFIT SHARING PLAN AND TRUST		<b>B</b> Three-digit plan number (PN) ▶	002
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 BECKER ORTHOPEDIC APPLIANCE COMPANY		<b>D</b> Employer Identification Number (EIN) 38-1258429	

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

**1** Coverage Information:

(a) Name of insurance carrier  
PROTECTIVE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
63-0169720	65323	L31232023	3	01/01/2024	12/31/2024

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
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**3** Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶ **DETERMINED BY CARRIER**

<b>b</b> Premiums paid to carrier .....	<b>6b</b>	
<b>c</b> Premiums due but unpaid at the end of the year .....	<b>6c</b>	
<b>d</b> If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. .... Specify nature of costs ▶	<b>6d</b>	

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

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

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

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

<b>b</b> Balance at the end of the previous year .....	<b>7b</b>	
<b>c</b> Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>	
	<b>7c(2)</b>	
	<b>7c(3)</b>	
	<b>7c(4)</b>	
	<b>7c(5)</b>	
	(6) Total additions .....	<b>7c(6)</b>
<b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b>	
<b>e</b> Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year .....	<b>7e(1)</b>	
	<b>7e(2)</b>	
	<b>7e(3)</b>	
	<b>7e(4)</b>	
	(5) Total deductions .....	<b>7e(5)</b>
<b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	<b>7f</b>	0

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

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

**10** Nonexperience-rated contracts:

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

Specify nature of costs.

**Part IV Provision of Information**

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

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

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES' SAVINGS AND PROFIT SHARING PLAN AND TRUST</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BECKER ORTHOPEDIC APPLIANCE COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>38-1258429</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>		
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	736789	726244
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	105793	92112
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	7863593	8260244
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>	12316	11362

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	8718491	9089962
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>		
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	8718491	9089962

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	210842	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		210842
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	5859	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		5859
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	89154	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	2520722	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	2106650	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	853187	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)		209803
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d		1782917

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1397996	
(2) To insurance carriers for the provision of benefits .....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)		1397996
<b>f</b> Corrective distributions (see instructions) .....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g		
<b>h</b> Interest expense.....	2h		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	2i(1)		
(2) Contract administrator fees .....	2i(2)		
(3) Recordkeeping fees .....	2i(3)		
(4) IQPA audit fees .....	2i(4)		
(5) Investment advisory and investment management fees .....	2i(5)		
(6) Bank or trust company trustee/custodial fees .....	2i(6)		
(7) Actuarial fees .....	2i(7)		
(8) Legal fees .....	2i(8)		
(9) Valuation/appraisal fees .....	2i(9)		
(10) Other trustee fees and expenses .....	2i(10)		
(11) Other expenses.....	2i(11)	13450	
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)		13450
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j		1411446

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		371471
<b>l</b> 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: **CENKO, VENDITTELLI, HAYNES & TOKARZ**

(2) EIN: **81-0584482**

**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
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> 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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

**BECKER ORTHOPEDIC APPLIANCE  
COMPANY EMPLOYEES' SAVINGS  
AND PROFIT SHARING PLAN AND TRUST**

FINANCIAL STATEMENTS

WITH SUPPLEMENTAL INFORMATION

DECEMBER 31, 2024

***Cenko, Vendittelli, Haynes, & Tokarz, P.L.C.***

***Certified Public Accountants  
Troy, Michigan 48098***

*Cenko, Vendittelli, Haynes & Tokarz, P.L.C.*  
Certified Public Accountants

5700 Crooks Road, Suite 207  
Troy, Michigan 48098

Phone (248) 649-7628  
Fax (248) 480-0802

**INDEPENDENT AUDITOR'S REPORT**

To the Plan Administrator  
Becker Orthopedic Appliance Company Employees'  
Savings and Profit Sharing Plan and Trust  
Troy, MI

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

We have performed an audit of the financial statements of Becker Orthopedic Appliance Company Employees' Savings and Profit Sharing Plan and Trust, 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 year ended December 31, 2024, 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 Becker Orthopedic Appliance Company Employees' Savings and Profit Sharing Plan and Trust 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 audit 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 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 audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section—

- the amounts and disclosures in the 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 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 audit in accordance with auditing standards generally accepted in the United States of America. 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 Becker Orthopedic Appliance Company Employees' Savings and Profit Sharing Plan and Trust 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**

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 financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Becker Orthopedic Appliance Company Employees' Savings and Profit-Sharing Plan and Trust's ability to continue as a going concern within one year after the date that the financial statements are 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 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the 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 Becker Orthopedic Appliance Company Employees Savings and Profit-Sharing Plan and Trust'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 Becker Orthopedic Appliance Company Employees Savings and Profit Sharing Plan and Trust'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.

### **Supplemental Schedules Required by ERISA**

The supplemental schedule, Schedule H line 4i-Schedule of Assets (Held At End of Year) as of December 31, 2024, is 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 generally accepted auditing standards. 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 their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the 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, 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 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).

*Centor Vonditelli Haynes & Tokoy, PLLC*

Troy, MI  
September 23, 2025

**BECKER ORTHOPEDIC APPLIANCE COMPANY**  
**EMPLOYEES' SAVINGS AND PROFIT SHARING PLAN AND TRUST**  
 COMPARATIVE STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS  
 DECEMBER 31  
 (SEE INDEPENDENT AUDITOR'S REPORT)

	2024	2023
<b>ASSETS</b>		
Investments		
Investments at fair value:		
Cash surrender value of life insurance	\$ 11,362	\$ 12,316
Mutual funds	8,260,244	7,863,593
Money market funds	726,244	736,789
Total investments	8,997,850	8,612,698
Receivables:		
Participant loans	92,112	105,793
Total receivables	92,112	105,793
 <b>TOTAL NET ASSETS AVAILABLE FOR PLAN BENEFITS</b>	 <b>\$ 9,089,962</b>	 <b>\$ 8,718,491</b>

SEE ACCOMPANYING NOTES

**BECKER ORTHOPEDIC APPLIANCE COMPANY**  
**EMPLOYEES' SAVINGS AND PROFIT SHARING PLAN AND TRUST**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024  
(SEE INDEPENDENT AUDITOR'S REPORT)

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Investment Income

Net appreciation in fair value of investments	\$ 1,477,062
Dividend and interest income	<u>89,154</u>

Total investment income	1,566,216
-------------------------	-----------

Interest income on notes receivable from participants	5,859
---	-------

Contributions

Participant contributions	<u>210,842</u>
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Total additions	1,782,917
-----------------	-----------

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	(1,397,996)
Administrative expenses	<u>(13,450)</u>

Total deductions	<u>(1,411,446)</u>
------------------	--------------------

NET INCREASE IN NET ASSETS AVAILABLE FOR BENEFITS	371,471
---	---------

NET ASSETS AVAILABLE FOR BENEFITS - Beginning of year	<u>8,718,491</u>
---	------------------

NET ASSETS AVAILABLE FOR BENEFITS - End of year	<u><u>\$ 9,089,962</u></u>
---	----------------------------

SEE ACCOMPANYING NOTES

**BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES'  
SAVINGS AND PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

**NOTE 1 – DESCRIPTION OF THE PLAN**

*The following description of the Becker Orthopedic Appliance Company Employees' Savings and Profit Sharing Plan and Trust ("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 profit-sharing and 401(K) plan covering substantially all employees of Becker Orthopedic Appliance Company (BOAC), Becker Oregon (wholly owned subsidiary of BOAC – closed in 2015), and Becker Metal Works, a company under common ownership with BOAC (collectively, the "Sponsors") who have one year of service and have attained the age of 21. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

*Contributions*

Each year, subject to certain limits imposed by law, participants may elect to contribute a portion of annual pretax compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified benefit plans. The Sponsors may also, at their discretion, make profit sharing contributions to the Plan. Participants can only share in discretionary profit sharing contributions which are declared by the Sponsor that employs them. Participants direct the investment of their contributions into various investment options offered by the Plan.

*Participant Accounts*

Each participant's account is credited with (a) the participant's contribution, (b) sponsor contributions, (c) plan earnings allocable to the participant's account, and (d) forfeitures of any nonvested portion of terminated participant accounts. The benefit to which a participant is entitled is the vested benefit that can be provided from the participant's account. Allocations are based upon each participant's compensation or their account balance, as defined.

*Vesting*

Participants are immediately 100% vested in participant contributions plus actual earnings thereon. Vesting in Sponsor discretionary profit sharing contributions vary based on years of credited service based on ERISA requirements.

*Notes Receivable from Participants*

Participants may borrow from their fund accounts up to a maximum of \$50,000. Loan transactions are treated as transfers to (from) the investment funds from (to) the participant loans fund. Loan terms range up to a maximum of five years. The loans are collateralized by the balance in the participant's vested account and bear interest at a rate commensurate with local prevailing rates. Payments of principal and interest are made through regular payroll deductions.

*Payment of Benefits*

On termination of service due to death, disability or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in their account.

**BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES'  
SAVINGS AND PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Accounting*

The financial statements of the Plan are prepared under the accrual basis of accounting.

*Investment Valuation and Income Recognition*

Shares of money market and mutual funds are valued at quoted market prices. Life insurance contracts are stated at cash surrender value as provided in the policies, which approximates fair value. See Notes 4 and 5 for additional information.

*Notes Receivable from Participants*

Participant loans are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

*Payment of Benefits*

Benefits are recorded when paid.

*Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and the disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

*Funding Policy*

The Sponsor deposits employee contributions based on voluntary withholdings from the paychecks of eligible participants on the date employees are paid. Sponsor profit sharing contributions are funded currently.

*Subsequent Events*

The Organization has evaluated events and transactions for potential recognition or disclosure through September 23, 2025, which is the date the financial statements were available to be issued.

**NOTE 3 – PLAN TERMINATION**

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

**BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES'  
SAVINGS AND PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

**NOTE 4 – CERTIFICATION**

Ascensus Trust Company acts as Trustee of certain Plan investments. The Trustee held the Plan's investments in the money market fund and mutual funds and executed all related investment transactions during the period under audit. The aforementioned investment balances, and related investment results included in the accompanying financial statements and supplemental schedule are based solely on the information provided by the Trustee. Ascensus, Inc., as agent for Ascensus Trust Company, has the authority to certify the investment balances and related investment activity on behalf of Ascensus Trust Company.

The following unaudited information has been certified by Ascensus Inc.:

	<u>2024</u>	<u>2023</u>
Money market funds	\$ 726,244	\$ 736,789
Mutual funds	8,260,244	7,863,593
Participant loans	92,112	105,793
Interest and dividends	89,154	88,863
Net (depreciation) appreciation in fair value of mutual funds	1,477,062	1,231,815

*Audited Investment Information Not Certified by Ascensus, Inc.*

Cash surrender value of life insurance policies, which are not certified by Ascensus, Inc., totaled \$11,362 and \$12,316 as of December 31, 2024 and 2023. The related net realized and unrealized (depreciation), including premium payments, related to these policies was (\$954) for the year ended December 31, 2024.

**NOTE 5 – FAIR VALUE MEASUREMENTS**

Generally accepted accounting standards established 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.

**BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES'  
SAVINGS AND PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

**NOTE 5 - FAIR VALUE MEASUREMENTS-CONTINUED**

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.

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

Mutual and money market funds: Valued at the daily closing price as reported by the fund. Mutual and money market funds held by the Plan are open-end mutual funds that are registered with the SEC. these funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Cash surrender value of life insurance policies: Life insurance contracts are stated at cash surrender value as provided in the policies, which approximates fair value.

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 administrator believes the Plan's valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

	2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 8,260,244			\$ 8,260,244
Money market funds	726,244			726,244
Cash surrender value of life insurance			11,362	11,362
<b>Total assets at fair value</b>	<b>\$8,986,488</b>	<b>\$ -</b>	<b>\$ 11,362</b>	<b>\$8,997,850</b>
	2023			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 7,863,593			\$ 7,863,593
Money market funds	736,789			736,789
Cash surrender value of life insurance			12,316	12,316
<b>Total assets at fair value</b>	<b>\$8,600,382</b>	<b>\$ -</b>	<b>\$ 12,316</b>	<b>\$8,612,698</b>

**BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES'  
SAVINGS AND PROFIT SHARING PLAN AND TRUST**

NOTES TO FINANCIAL STATEMENTS

December 31, 2024

**NOTE 5 - FAIR VALUE MEASUREMENTS-CONTINUED**

The following table sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2024:

Balance, beginning of year	\$ 12,316
Net realized and unrealized (loss)	(954)
Balance, end of year	\$ 11,362

The following table represents the Plan's level 3 investment in the cash surrender value of life insurance (CSV), the valuation techniques used to measure the fair value thereof, the significant unobservable inputs, and the ranges of values for those inputs:

Instrument	Fair Value	Principal Technique	Unobservable Inputs	Range of Values	Weighted Average
CSV	11,362	Cash Equivalent	Cash Value of Policy	No range	No

**NOTE 6 – TERMINATED PARTICIPANTS VESTED BENEFITS**

Vested benefits of participants who have terminated as of December 31, 2024 totaled \$1,745,623.

**NOTE 7 – RISKS AND UNCERTAINTIES**

The Plan invests in various mutual and money market funds available on active exchanges. While these funds invest primarily in equity and debt securities traded on national exchanges, they also invest in certain derivative financial instruments such as options, warrants and repurchase agreements which may carry an increased level of investment risk. These securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the reported values of these investment securities may occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits. The values of investments reported in these financial statements were based on market values as of each of the year-ends presented. Investment markets worldwide have been experiencing significant fluctuations. The effect of such fluctuations on Plan investments has not been determined.

**NOTE 8 – ADMINISTRATIVE MATTERS**

Certain administrative expenses of the Plan have been paid by the Plan sponsor during the periods ended December 31, 2024.

**BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES'  
SAVINGS AND PROFIT SHARING PLAN AND TRUST**

**NOTES TO FINANCIAL STATEMENTS**

December 31, 2024

**NOTE 9 – TAX STATUS**

Effective January 1, 2022, The Plan was restated in accordance with current tax law using an IRS pre-approved volume submitter document. Only minor changes were made to the prior Plan to conform to changes in current tax law. The Plan document has not received specific determination from the IRS, which is not required when using a volume submitter document; however, the Plan Administrator, Sponsor management, and the Sponsor's attorney believe that the Plan operates in accordance with all applicable laws and regulations.

**NOTE 10 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS**

During the year ended December 31, 2024, the following expenses were paid to parties-in-interest directly out of Plan assets:

Cenko, Vendittelli, Haynes, & Tokarz, PLC, \$13,000 for audit of the 2023 Plan financial statements.

Ascensus, \$450 for participant loan fees.

**NOTE 11 – INSURANCE POLICIES**

Certain Plan participants have invested in insurance policies with Protective Life Insurance Company. The cash surrender value of the policies is reported in the statement of net assets available for benefits. The policies have death benefits payable to designated beneficiaries.

**BECKER ORTHOPEDIC APPLIANCE COMPANY  
EMPLOYEES' SAVINGS AND PROFIT SHARING PLAN AND TRUST**

EIN #38-1258429 PLAN #002  
SCHEDULE OF ASSETS HELD AT END OF YEAR  
(Schedule H, Line 4 (i))  
December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of issue borrower, lessor, or similar party	Description of investment	Cost	Current Value	
<b>Mutual and money market funds:</b>				
* JPMorgan	Liquid Assets Money Market Fund	**	\$ 726,244	
* JPMorgan	Mid Cap Growth A	**	1,319,260	
* JPMorgan	Government Bond Fund A	**	107,849	
* JPMorgan	Large Cap Growth Fund A	**	3,279,385	
* JPMorgan	Equity Index Fund A	**	1,329,520	
* JPMorgan	Mid Cap Value Fund A	**	111,378	
* JPMorgan	Investor Conservative Growth Fund A	**	469,670	
* JPMorgan	SmartRetirement Income A	**	2,332	
* JPMorgan	SmartRetirement 2020 Fund A	**	3,924	
* JPMorgan	SmartRetirement 2030 Fund A	**	5,121	
* JPMorgan	SmartRetirement 2040 Fund A	**	300,579	
* JPMorgan	SmartRetirement 2050 Fund A	**	18,446	
Voya Investment	Intermediate Bond Fund	**	186,631	
Lord Abnett Funds	Short Duration Income A	**	24,519	
American Funds	American Mutual Fund R2	**	607,621	
Fidelity Investments	Advisor International Growth I	**	404,198	
MFS Funds	International Intrinsic Value R3	**	89,811	
	Total Mutual and Money Market Funds		\$ 8,986,488	
<b>Cash surrender value of life insurance</b>				
Protective Life Insurance Company	Insurance Policy L31232036	**	\$ 159	
Protective Life Insurance Company	Insurance Policy L31232039	**	9,715	
Protective Life Insurance Company	Insurance Policy L31234090	**	1,488	
	Total Cash Surrender Value of Life Insurance		\$ 11,362	
<b>Note receivable from participants</b>				
* Note receivable from participants	Interest rates ranging from 3.25% to 8.50%	-	\$ 92,112	
			\$ 9,089,962	

\* Party-in-interest

\*\* Column (d), "Cost" is omitted as the cost of participant-directed investments is not required to be disclosed.

**Form 5500**

**Annual Return/Report of Employee Benefit Plan**

OMB Nos. 1210-0110  
1210-0089

Department of the Treasury  
Internal Revenue Service

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).

**2024**

Department of Labor  
Employee Benefits Security  
Administration

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

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation

**Part I Annual Report Identification Information**

For calendar plan year 2024 or fiscal plan year beginning \_\_\_\_\_ and ending \_\_\_\_\_

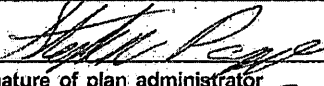
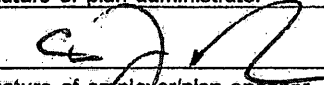
- A** This return/report is for:
  - a multiemployer plan
  - a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
  - a single-employer plan
  - a DFE (specify) \_\_\_\_\_
- B** This return/report is:
  - the first 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
  - special extension (enter description) \_\_\_\_\_
  - the DFVC program
- 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**

<b>1a</b> Name of plan <b>BECKER ORTHOPEDIC APPLIANCE COMPANY EMPLOYEES' SAVINGS AND PROFIT SHARING PLAN AND TRUST</b>	<b>1b</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>2a</b> 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) <b>BECKER ORTHOPEDIC APPLIANCE COMPANY</b>  <b>635 EXECUTIVE DRIVE</b>  <b>TROY MI 48083-4576</b>	<b>1c</b> Effective date of plan <b>01/01/1985</b>	<b>2b</b> Employer Identification Number (EIN) <b>38-1258429</b>
	<b>2c</b> Plan Sponsor's telephone number <b>248-588-7480</b>	<b>2d</b> Business code (see instructions) <b>423990</b>

**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		9/29/25	STEPHEN POPPE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		9/29/25	CHRISTIAN R BECKER
	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

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

Form 5500 (2024)

**Federal Statements**

FYE: 12/31/2024 **Becker Orthopedic Appliance Company Employees'**  
**Plan: 002**

**Assets Held for Investment**

<u>Party in Interest</u>	<u>Identity</u>	<u>Description</u>	<u>Cost</u>	<u>Current Value</u>
	AMERICAN FUNDS	AMERICAN MUTUAL FUND	\$	\$ 607,621
	FIDELITY INVESTMENTS	FIDELITY ADVISOR INT		404,198
X	JPMORGAN	LIQUID ASSETS MONEY		726,244
X	JPMORGAN	JPMORGAN EQUITY INDE		1,329,520
X	JPMORGAN	JPMORGAN GOVERNMENT		107,849
X	JPMORGAN	JPMORGAN MID CAP GRO		1,319,260
X	JPMORGAN	JPMORGAN MID CAP VAL		111,378
X	JPMORGAN	LARGE CAP GROWTH A		3,279,385
X	JPMORGAN	SMART RETIREMNT 2020		3,924
X	JPMORGAN	SMART RETIREMNT 2050		18,446
X	JPMORGAN	INVESTOR CONSERVATIV		469,670
X	JPMORGAN	SMART RETIREMNT 2030		5,121
X	JPMORGAN	SMART RETIREMNT 2040		300,579
X	JPMORGAN	SMART RETIREMENT INC		2,332
	LORD ABBETT FUNDS	SHORT DURATION INC A		24,519
	MFS FUNDS	INTERNATIONAL VAL R3		89,811
X	PARTICIPANT LOANS	3.25% TO 5.50%		92,112
	PROTECTIVE LIFE INS	INS POL 31232036		159
	PROTECTIVE LIFE INS	INS POL 31232039		9,715
	PROTECTIVE LIFE INS	INS POL 31234090		1,488
	VOYA INVESTMENT	INTERMEDIATE BOND FD		186,631