

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.

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here...

Part II Basic Plan Information—enter all requested information

1a Name of plan: ENGINEERING SERVICES & PRODUCTS COMPANY 401(K) DEFINED CONTRIBUTION PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 11/01/1982
2a Plan sponsor's name (employer, if for a single-employer plan): ENGINEERING SERVICES & PRODUCTS COMPANY
2b Employer Identification Number (EIN): 06-1037062
2c Plan Sponsor's telephone number: 860-528-1119
2d Business code (see instructions): 424500

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

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

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

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	463
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)	304
	6a(2)	316
	6b	0
	6c	144
	6d	460
	6e	1
	6f	461
	6g(1)	444
6g(2)	440	
6h	3	
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 2R 2T 3D 2S

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

A Name of plan ENGINEERING SERVICES & PRODUCTS COMPANY 401(K) DEFINED CONTRIBUTION PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ENGINEERING SERVICES & PRODUCTS COMPANY	D Employer Identification Number (EIN) 06-1037062	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVEST INST OPER CO INC

04-2647786

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

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

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

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

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

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

(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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>ENGINEERING SERVICES & PRODUCTS COMPANY 401(K) DEFINED CONTRIBUTION PLAN</u>	B Three-digit plan number (PN)	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ENGINEERING SERVICES & PRODUCTS COMPANY</u>	D Employer Identification Number (EIN) <u>06-1037062</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>COMMON COLLECTIVE TRUST</u>		
b Name of sponsor of entity listed in (a): <u>FIDELITY</u>		
c EIN-PN <u>46-6208187-001</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>1588451</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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

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)
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SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan ENGINEERING SERVICES & PRODUCTS COMPANY 401(K) DEFINED CONTRIBUTION PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ENGINEERING SERVICES & PRODUCTS COMPANY	D Employer Identification Number (EIN) 06-1037062

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	517299	471599
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	1361498	1332015
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	0	4814
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	442459	636703
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	1631000	1588451
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	37788888	44614864
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	41741144	48648446
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
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	41741144	48648446

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)	891724	
(B) Participants.....	2a(1)(B)	1667661	
(C) Others (including rollovers).....	2a(1)(C)	456339	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		3015724
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	75695	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		75695
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	7658	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2647457	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2655115
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	1050934	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	1021026	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		29908
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	115183	
(B) Other.....	2b(5)(B)		
(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)		38696
(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)		4278226
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		10208547

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	3299770	
(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)		3299770
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	1475	
(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)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1475
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3301245

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		6907302
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: SRC CPAS, P.C.

(2) EIN: 06-1026561

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>ENGINEERING SERVICES & PRODUCTS COMPANY 401(K) DEFINED CONTRIBUTION PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ENGINEERING SERVICES & PRODUCTS COMPANY</u>	D Employer Identification Number (EIN) <u>06-1037062</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): 04-2647786

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

**ENGINEERING SERVICES &
PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

***SRC, CERTIFIED PUBLIC ACCOUNTANTS, P.C.
655 Winding Brook Drive
Glastonbury, Connecticut 06033***

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

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SRC, Certified Public Accountants, P.C.

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
Engineering Services & Products Company 401(k) Defined Contribution Plan
South Windsor, Connecticut

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

We have performed audits of the accompanying financial statements of Engineering Services & Products Company 401(k) Defined Contribution 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). The financial statements comprise the statements 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 Engineering Services & Products Company 401(k) Defined Contribution Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified 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 certifications from a qualified institution as of December 31, 2024 and 2023 and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 7 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 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 audits 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 Engineering Services & Products Company 401(k) Defined Contribution 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 Engineering Services & Products Company 401(k) Defined Contribution 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 section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than 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 Engineering Services & Products Company 401(k) Defined Contribution 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 Engineering Services & Products Company 401(k) Defined Contribution Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedule Required by ERISA

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

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their 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 schedule, other than the information in the supplemental schedule 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 schedule 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).

SRC, Certified Public Accountants, P.C.

Glastonbury, Connecticut
September 23, 2025

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS:		
INVESTMENTS AT FAIR VALUE:		
Mutual funds	\$ 44,614,866	\$ 37,788,888
Common collective trusts	1,588,451	1,631,000
Corporate stocks (common)	636,703	442,459
Non-Employee corporate debt instrument	4,815	-
Cash equivalents	<u>1,332,015</u>	<u>1,361,498</u>
	48,176,850	41,223,845
RECEIVABLES:		
Employer contributions	<u>471,599</u>	<u>517,299</u>
TOTAL ASSETS	48,648,449	41,741,144
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 48,648,449</u>	<u>\$ 41,741,144</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements.

ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

FOR THE YEAR ENDED DECEMBER 31, 2024

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

INVESTMENT INCOME:

Net appreciation in fair value of investments	\$ 4,462,014
Interest, dividends, and capital gains	<u>2,730,810</u>
	7,192,824

CONTRIBUTIONS:

Employer	891,727
Participants	1,667,661
Rollover	<u>456,339</u>
	<u>3,015,727</u>

TOTAL ADDITIONS 10,208,551

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	3,299,770
Administrative expense	<u>1,476</u>

TOTAL DEDUCTIONS 3,301,246

INCREASE IN NET ASSETS 6,907,305

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF YEAR	<u>41,741,144</u>
END OF YEAR	<u><u>\$ 48,648,449</u></u>

The Accompanying Notes Are An Integral
Part Of This Financial Statement.

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1: Description of Plan: The following description of the Engineering Services & Products Company 401(k) Defined Contribution Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions. The Plan was formerly known as Engineering Services & Products Company 401(k) Profit Sharing Plan.

General: The Plan is a defined contribution plan covering all non-union employees of Engineering Services and Products Company and Clearspan Fabric Structures International, Inc. (the Company).

Participants become eligible for employee deferral elections at the completion of two months of service. There is no age requirement. Participants become eligible to participate in the employer matching portion of the plan when the employee satisfies the service requirement of 12 months with no minimum hours of service required. Plan entry dates are the first day of each month coinciding with, or next following, the date of eligibility. Participants become eligible for the profit sharing portion of the Plan when the employee satisfies the service requirement of completion of one year of service and 1,000 hours and entry dates are on the earlier of the first day of the Plan year or the first day of the seventh month of the Plan year coinciding with, or next following, the date of eligibility.

The Plan provides for automatic enrollment contributions of 3%, unless employees elect otherwise, with an increase of 1% per year, limited to 6% of compensation. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions: Participants may elect to contribute a portion of their annual pre-tax earnings and after-tax earnings as allowed by law. Participants may also contribute amounts representing distributions from other qualified plans.

The employer match contribution (discretionary) for the year 2024 was 50% of the first 4% plus 25% of the next 2% that a participant defers to the Plan. The plan was amended on January 1, 2024 changing the compensation that is eligible for the employer match. Effective January 1, 2024, the employer match is determined based only on the compensation for the portion of the Plan Year in which the employee was eligible to receive the employer match. Prior to this amendment, the employer match was determined based on compensation for the entire Plan Year, regardless of when the employee became eligible.

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1: (Continued):

Additional discretionary profit sharing amounts may be contributed at the option of the Company's board of directors.

Participants direct the investment of all contributions into various investment options offered by the Plan. The Plan currently offers a variety of mutual funds, common collective trusts, corporate stocks, and cash equivalent funds as investment options for participants. Contributions are subject to certain limitations imposed by the Internal Revenue Code.

Participants Accounts: Each participant's account is credited with an allocation of the participant's contributions, the Company's contribution, plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are 100% vested in their respective account balances attributable to the participant contributions and the discretionary employer match contributions. Vesting in the Company's discretionary profit sharing contribution plus actual earnings thereon is based on years of continuous service. A participant is 100% vested after six years of credited service.

Notes Receivable from Participants: Participant loans are not permitted. However, withdrawals may be made for immediate and heavy financial need as specified in the Plan document. Withdrawals may only be made from the participant's 100% vested accounts.

Payment of Benefits: On termination of service due to death, disability or retirement, all amounts credited to a participant's account become fully vested. For termination of service due to other reasons, a participant is entitled to the value of the vested interest in their account. A participant may elect to receive the value in their account in either a lump sum amount, an annuity, or in annual installments based on Plan limits, regardless of whether the participant was terminated due to death, disability, retirement, or for other reasons.

On December 9, 2024 the plan was amended to change the nature of how distribution payments are made. Effective December 9, 2024, a participant who was terminated may elect to receive the distribution in a lump sum payment or in partial payments. Prior to this amendment, terminated employees were only allowed to receive their distribution in a lump sum payment.

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1: (Continued):

Forfeitures: As of each anniversary date, any amounts that became forfeitures since the last anniversary date shall first be made available to reinstate previously forfeited account balances of former participants, if any. Forfeitures of non-vested accounts totaled \$51,172 as of the year ended December 31, 2024. The Company has the discretion in deciding how to use these forfeitures, such as paying Plan expenses. If any forfeitures are not used to pay Plan expenses, such forfeitures may be used to reduce other Employer contributions under the Plan. The Company will determine each year the amount of forfeitures for such year and will use those forfeitures in the Plan year for which the forfeiture occurs or in the following Plan year.

NOTE 2: Summary of Accounting Policies:

Basis of Accounting and Use of Estimates: The accompanying financial statements are prepared on the accrual basis of accounting. The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect certain reported amounts of assets and liabilities, and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results could differ from those estimates.

Investment Valuation and Income Recognition: Investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 4 for discussion of fair value measurements.

Payment of Benefits: Benefits are recorded when paid.

Administrative Expenses: The Company, upon election, pays all reasonable costs, charges and expenses incurred by the Plan. Expenses not paid by the Company when due are paid from the Plan assets, which may be reimbursed by the Company and shall not be considered an employer contribution.

NOTE 3: Plan Termination: Although it has not expressed any intent to do so, the Company has the right, under the Plan provisions, 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 will become 100% vested in their accounts.

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 4: Fair Value Measurements: Accounting principles generally accepted in the United States of America establish 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 are described below:

Level 1

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

Level 2

Inputs to the valuation methodology include:

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

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

Level 3

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. Assets valued using the net asset value practical expedient are not required to be reported within the hierarchy.

The following is a description of the valuation methodology used for assets measured at fair value:

Mutual Funds and Corporate Stocks (Common)

Mutual funds and Corporate Stocks (Common) are valued using Level 1 inputs, which consist of the quoted price of shares held by the Plan at year end.

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 4: (Continued):

Common Collective Trusts

Common Collective Trusts are valued using Level 2 inputs, which consist of inputs that are other than quoted prices that are observable for the asset at year end.

Corporate Debt Instruments

Corporate bonds are valued using Level 2 inputs based on observable market data, rather than directly observed quoted prices.

There have been no changes in the methodologies used at December 31, 2024 and 2023.

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

NOTE 5: Party-In-Interest Transactions: Plan investments are managed by Fidelity Management Trust Company, which is an affiliate of Fidelity Investments Institutional Operations Company, Inc., who provides the record keeping services of the Plan. These transactions qualify as party-in-interest transactions.

NOTE 6: Tax Status of the Plan: The Plan obtained its latest opinion letter on June 30, 2020, 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 opinion letter. However, the Plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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 Plan has taken an uncertain position that more-likely-than-not would not be sustained upon examination by the applicable taxing authorities. 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.

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

- NOTE 7: Financial Data Certified by the Trustee:** Information presented in the accompanying statements and schedule, including investments held as of December 31, 2024 and 2023, and net change in fair value of investments and interest and dividend income for the year ended December 31, 2024, was obtained or derived from information certified as complete and accurate by Fidelity Management Trust Company, the qualified institution.
- NOTE 8: Risks and Uncertainties:** The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the 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.
- NOTE 9: Subsequent Events:** Subsequent events were evaluated through September 23, 2025, the date the financial statements were available to be issued and no such events occurred that would require adjustment to or disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN

FORM 5500, SCHEDULE H, PART IV, ITEM 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES

DECEMBER 31, 2024

Employer Identification Number: 06-1037062
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue	Description of Investments	Cost	Current Value	
	Cash Equivalents			
* Fidelity Government Money Market	665,004 units	**	\$	665,004
* Fidelity Cash Reserves	582,198 units	**		582,198
Wells Fargo Bank Natl Assn CD	4,000 units	**		4,149
American Express Natl BK Brok CD	4,000 units	**		4,044
American Express Natl BK Brok CD	4,000 units	**		4,081
American Express Natl BK Brok CD	10,000 units	**		10,102
First FNDTN BK Irvine CA CD	6,000 units	**		6,007
BMO Harris BK Natl Assn Chicag CD	8,000 units	**		8,123
JPMorgan Chase BK N A CD	20,000 units	**		20,008
Morgan Stanley BK N A CD	4,000 units	**		4,111
Morgan Stanley Private BK Natl CD	8,000 units	**		8,060
Morgan Stanley Private BK Natl CD	8,000 units	**		8,105
Nicolet Narl BK Green Way WI CD	8,000 units	**		8,023
	Corporate Stocks (Common)			
Accenture PLC SHS CL A New	20 units	**		7,176
Capri Holdings Limited Com NPV	300 units	**		6,318
NU Holdings LTD	145 units	**		1,502
Airbnb Inc Com CL A	21 units	**		2,824
Alibaba Group Hldg LTD	30 units	**		2,544
Alphabet Inc Cap STK CL C	30 units	**		5,713
Alphabet Inc Cap STK CL A	12 units	**		2,272
Amazon.com Inc NFS LLC Is a Market	731 units	**		160,348
Appian Corp CL A	37 units	**		1,220
Arista Networks Inc Com	103 units	**		11,425
Atlas Technology Intl Inc Com	784 units	**		-
Berkshite Hathaway Inc Del CL B New	86 units	**		38,982
Boston Scientific NFS Is A Specialist	50 units	**		4,466
Bristol Myers Squibb NFS LLC	64 units	**		3,637
Cabot Oil & Gas CP CL A	31 units	**		791
Cemex S A Spons ADR New Rep	1,007 units	**		5,679
Cintas Corp NFS LLC	25 units	**		4,576
Confluent Inc Class A Com	90 units	**		2,516
Costco Wholesale Corp	33 units	**		30,276
Crowdstrike Hldgs Inc CL A	91 units	**		31,159
Devon Energy Corp New	55 units	**		1,798
Exxon Mobil Corp NFS Is A Specialist	101 units	**		10,865
Facebook Inc Com	20 units	**		11,728
Globus Med Inc CL A New	22 units	**		1,820
Hershey Foods Corp	29 units	**		4,951
Hubspot Inc Com	9 units	**		6,507
Huntington Ingalls Inds Inc Com	10 units	**		1,946
Kinsale Cap Group Inc Com	12 units	**		5,803
Lam Research Corp Com New	101 units	**		7,313
Lemonade Inc Com	51 units	**		1,871
Mckesson Corp NFS Is A Specialist	3 units	**		1,715
Microsoft Corp NFS LLC Is A Market	31 units	**		12,923
Micron Technology NFS Is A Specialist	60 units	**		5,055
Moderna Inc Com	20 units	**		832
Nike Inc Class B NFS Is A Specialist	88 units	**		6,633
Nucor Corp NFS Is A Specialist	50 units	**		5,855
Nvidia Corp NFS LLC Is A Market	86 units	**		11,552
Occidental Petroleum Corp	100 units	**		4,961
Overstock Com Inc Del Com	275 units	**		1,356
Permian Resources Corp Class A Com	407 units	**		5,850
Portillos Inc Com CL A	270 units	**		2,538
Procter & Gamble Co FNS Is A Specialist	101 units	**		16,967
Qualcomm Inc NFS LLC Is A Market	20 units	**		3,105
Quantum Fuel Sys Technologies	889 units	**		-

Employer Identification Number: 06-1037062
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	Identity of Issue	Description of Investments	Cost	Current Value
	Rio Tinto PLC Spon ADR	43 units	**	2,552
	Servicenow Inc Com	26 units	**	27,424
	Shopify Inc NPV Subordinated A	100 units	**	10,633
	Snowflake Inc CL A	31 units	**	4,787
	Tesla Motors Inc Com	40 units	**	16,154
	Soundhound AI Inc NFS Is A Specialist	476 units	**	9,444
	Wal-mart Stores Inc NFS Is A Specialist	581 units	**	52,483
	Waste Management Inc NFS LLC Is A	277 units	**	55,858
		Common Collective Trusts		
	Galliard Stble Rtn J	29,971 units	**	1,588,451
		Corporate Bonds		
	Prospect Cap Corp Mtn	5,000 units	**	4,815
		Mutual Funds		
	Vanguard 500 Index Admiral	1 units	**	750
	Arbor Rlty TR Inc	13 units	**	180
	Cubesmart Com	202 units	**	8,658
	Goldman Sachs Physical Gold Unit	1,000 units	**	25,935
	W P Carey Inc Com	54 units	**	2,942
	American Tower Reit Com	1 units	**	183
	Innovative INDL PPTYs Inc CL A	16 units	**	1,066
	Invesco QQQ TR Unit Ser 1	80 units	**	40,964
	Invesco Exchange Traded FD TR S&P 500	754 units	**	37,681
	Invesco Exchng Traded FD TR II	518 units	**	25,009
	Invesco Exchange Traded FD TR II	74 units	**	15,500
	Invesco Exchng Trad SLF Indexe Invt Grd	856 units	**	20,737
	Ishares Silver TR Ishares	200 units	**	5,266
	Ishares TR S&P 500 Index FD	10 units	**	5,968
	Ishares TR Dow Jones U S Real Estate	50 units	**	4,693
	Ishares Trust 10+ Year Credit Bond	420 units	**	20,770
	Ishares Bitcoin TR SHS	900 units	**	47,745
	Easton Vance - Atlanta Capital SMID - Cap Fund	28,155 units	**	1,170,947
	T Rowe Price Small Cap Stock Fund	10,750 units	**	604,260
	T Rowe Price Blue Chip Growth Fund	81,433 units	**	14,660,351
	BlackRock Global Allocation Fund Inst	57,711 units	**	1,079,203
	Hartford International Opportunities Fund R5	189,131 units	**	3,616,183
	Aberdeen Emerging Markets Fund Select	11,276 units	**	152,456
	JPMorgan Equity Income I	194,928 units	**	4,666,572
	JPMorgan Core BD Plus I	197,406 units	**	1,403,560
	JPMorgan Mid Cap Value L	20,957 units	**	770,184
	Loomis Sayles Bond Fund Inst	8,504 units	**	99,924
	PIMCO All Asset Inst	1,187 units	**	12,847
	PIMCO Com Real Ret I	12,169 units	**	160,023
	JPMorgan SmartRetirement Fund Inst	11,651 units	**	178,848
	JPMorgan SmartRetirement 2020 Fund Inst	13,531 units	**	212,174
	JPMorgan SmartRetirement 2025 Fund Inst	85,733 units	**	1,428,312
	JPMorgan SmartRetirement 2030 Fund Inst	61,829 units	**	1,134,536
	JPMorgan SmartRetirement 2035 Fund Inst	83,059 units	**	1,639,575
	JPMorgan SmartRetirement 2040 Fund Inst	57,677 units	**	1,241,215
	JPMorgan SmartRetirement 2045 Fund Inst	60,540 units	**	1,319,768
	JPMorgan SmartRetirement 2050 Fund Inst	65,441 units	**	1,477,663
	JPMorgan SmartRetirement 2055 Fund Inst	129,947 units	**	3,542,353
	LD ABT SH DRTN Inc 1	481,659 units	**	1,859,203
	PIF Real EST Sec IS	8,259 units	**	232,247
	VRTS S High Inc	63,975 units	**	506,046
	Pacer FDS TR Trendp 100 ETF	110 units	**	8,142
	S&P 500 Depository Receipt	205 units	**	120,101
	SPDR Ser TR DJ Wilshite Small Cap	152 units	**	13,721
	Schwab Strategic TR US Dividend Equity	2,075 units	**	56,679
	Sector SPDR TR SHS Ben Int Energy	302 units	**	25,911
	Sector SPDR TR SHS Ben Int Industrial	185 units	**	24,311
	Sector SPDR TR SHS Ben Int Utilities	160 units	**	12,104
	Select Sector SPDR TR RL Est Sel Sec	101 units	**	4,110
	Vaneck Vectors ETF TR Digi Trans ETF	311 units	**	4,468
	Vanguard Specialized Portfolios Div	270 units	**	52,907
	Vanguard Star FD Vanguard Total Intl	2,540 units	**	149,671
	Vanguard Admiral FDS Inc S&P 500 Value	363 units	**	67,030
	Vanguard BD Index FD Inc Total BD Market	743 units	**	53,449
	Vanguard Intl Equity Index FD Inc	563 units	**	24,797
	Vanguard Sector Index FDS Vanguard	87 units	**	54,177
	Vanguard Index FDS Formerly Vanguard	482 units	**	259,489
	Vanguard Index FDS Formerly Vanguard	56 units	**	4,947
	Vanguard Index FFDS Vanguard Small Cap	50 units	**	14,083

Employer Identification Number: 06-1037062
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	<u>Identity of Issue</u>	<u>Description of Investments</u>	<u>Cost</u>	<u>Current Value</u>
	Vanguard Index FDS Vanguard Value	668 units	**	113,090
	Vanguard Index TR Vanguard Total Stk	411 units	**	119,162
				<u>\$ 48,176,850</u>

* A party in interest as defined by the Employee Retirement Income Security Act of 1974, as amended

** Cost omitted for participant directed investments

**ENGINEERING SERVICES & PRODUCTS COMPANY
401(K) DEFINED CONTRIBUTION PLAN**

**FORM 5500, SCHEDULE H, PART IV, ITEM 4i
SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES**

DECEMBER 31, 2024

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	Invesco Exchng Trad SLF Indexe Invt Grd	856 units	**	20,737
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	JPMorgan Core BD Plus I	197,406 units	**	1,403,560
	JPMorgan Mid Cap Value L	20,957 units	**	770,184
	Loomis Sayles Bond Fund Inst	8,504 units	**	99,924
	PIMCO All Asset Inst	1,187 units	**	12,847
	PIMCO Com Real Ret I	12,169 units	**	160,023
	JPMorgan SmartRetirement Fund Inst	11,651 units	**	178,848
	JPMorgan SmartRetirement 2020 Fund Inst	13,531 units	**	212,174
	JPMorgan SmartRetirement 2025 Fund Inst	85,733 units	**	1,428,312
	JPMorgan SmartRetirement 2030 Fund Inst	61,829 units	**	1,134,536
	JPMorgan SmartRetirement 2035 Fund Inst	83,059 units	**	1,639,575
	JPMorgan SmartRetirement 2040 Fund Inst	57,677 units	**	1,241,215
	JPMorgan SmartRetirement 2045 Fund Inst	60,540 units	**	1,319,768
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	JPMorgan SmartRetirement 2055 Fund Inst	129,947 units	**	3,542,353
	LD ABT SH DRTN Inc 1	481,659 units	**	1,859,203
	PIF Real EST Sec IS	8,259 units	**	232,247
	VRTS S High Inc	63,975 units	**	506,046
	Pacer FDS TR Trendp 100 ETF	110 units	**	8,142
	S&P 500 Depository Receipt	205 units	**	120,101
	SPDR Ser TR DJ Wilshite Small Cap	152 units	**	13,721
	Schwab Strategic TR US Dividend Equity	2,075 units	**	56,679
	Sector SPDR TR SHS Ben Int Energy	302 units	**	25,911
	Sector SPDR TR SHS Ben Int Industrial	185 units	**	24,311
	Sector SPDR TR SHS Ben Int Utilities	160 units	**	12,104
	Select Sector SPDR TR RL Est Sel Sec	101 units	**	4,110
	Vaneck Vectors ETF TR Digi Trans ETF	311 units	**	4,468
	Vanguard Specialized Portfolios Div	270 units	**	52,907
	Vanguard Star FD Vanguard Total Intl	2,540 units	**	149,671
	Vanguard Admiral FDS Inc S&P 500 Value	363 units	**	67,030
	Vanguard BD Index FD Inc Total BD Market	743 units	**	53,449
	Vanguard Intl Equity Index FD Inc	563 units	**	24,797
	Vanguard Sector Index FDS Vanguard	87 units	**	54,177
	Vanguard Index FDS Formerly Vanguard	482 units	**	259,489
	Vanguard Index FDS Formerly Vanguard	56 units	**	4,947
	Vanguard Index FFDS Vanguard Small Cap	50 units	**	14,083

Employer Identification Number: 06-1037062
Plan Number: 001

(a)	(b)	(c)	(d)	(e)
	<u>Identity of Issue</u>	<u>Description of Investments</u>	<u>Cost</u>	<u>Current Value</u>
	Vanguard Index FDS Vanguard Value	668 units	**	113,090
	Vanguard Index TR Vanguard Total Stk	411 units	**	119,162
				<u>\$ 48,176,850</u>

* A party in interest as defined by the Employee Retirement Income Security Act of 1974, as amended

** Cost omitted for participant directed investments