

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

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: ROLLER BEARING COMPANY OF AMERICA 401(K) PLAN
1b Three-digit plan number (PN): 004
1c Effective date of plan: 01/01/1984
2a Plan sponsor's name (employer, if for a single-employer plan): ROLLER BEARING CO OF AMERICA, INC.
2b Employer Identification Number (EIN): 13-3426227
2c Plan Sponsor's telephone number: 203-267-7001
2d Business code (see instructions): 332900

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	3811
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)	3175
	6a(2)	3247
	6b	30
	6c	614
	6d	3891
	6e	18
	6f	3909
	6g(1)	3788
	6g(2)	3874
h	6h	17
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2S 2T 3D

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

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

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

a Pension Schedules

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

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached _____
- (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 ROLLER BEARING COMPANY OF AMERICA 401(K) PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 ROLLER BEARING CO OF AMERICA, INC.	D Employer Identification Number (EIN) 13-3426227	

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

THE VANGUARD GROUP, INC.

23-1945930

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

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(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?
15 16 25 37 52 99	NONE	380994	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

VANGUARD ADVISERS INC.

23-2811930

(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?
26	NONE	112995	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

(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
THE VANGUARD GROUP, INC.	99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
FIDELITY INVESTMENTS 04-2033129	25 BPS	
(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>ROLLER BEARING COMPANY OF AMERICA 401(K) PLAN</u>	B Three-digit plan number (PN)	<u>004</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROLLER BEARING CO OF AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>13-3426227</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>VFTC RETIREMENT SAVINGS TRUST III</u>	
b Name of sponsor of entity listed in (a):	<u>VANGUARD FIDUCIARY TRUST COMPANY</u>	
c EIN-PN <u>38-7041744-001</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>12556232</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<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 ROLLER BEARING COMPANY OF AMERICA 401(K) PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 ROLLER BEARING CO OF AMERICA, INC.	D Employer Identification Number (EIN) 13-3426227

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.

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	7796332 8463055
(2) Participant contributions	1b(2)	434431 643040
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
(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)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(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)	4198260 5313594
(9) Value of interest in common/collective trusts	1c(9)	13475250 12556232
(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)	208568683 253449400
(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	234472956	280425321
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j	0	
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	234472956	280425321

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)	17931829	
(B) Participants.....	2a(1)(B)	20674218	
(C) Others (including rollovers).....	2a(1)(C)	3272673	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		41878720
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(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)	391383	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		391383
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	10289218	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		10289218
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(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)		318463
(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)		19511190
c Other income	2c		9964
d Total income. Add all income amounts in column (b) and enter total	2d		72398938

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	25937853	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)	1043	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		25938896
f Corrective distributions (see instructions)	2f		17594
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)		
(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)	473143	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		473143
j Total expenses. Add all expense amounts in column (b) and enter total	2j		26429633

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		45969305
l Transfers of assets:			
(1) To this plan	2l(1)		121271
(2) From this plan	2l(2)		138211

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: **FIONDELLA, MILONE & LASARACINA LLP**

(2) EIN: **06-1648707**

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)
ROLLER BEARING COMPANY OF AMERICA NONEXEMPT SECTION 401(K) PLAN	03-0399269	001

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>ROLLER BEARING COMPANY OF AMERICA 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROLLER BEARING CO OF AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>13-3426227</u>	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....

1	
---	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 23-2186884

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 Q703218A.

Financial Statements and Supplemental Schedule

Roller Bearing Company of America 401(k) Plan

*Years ended December 31, 2024 and 2023
with Independent Auditors' Report*



EXPERIENCE THAT COUNTS
ASSURANCE · TAX · ADVISORY SERVICES

Roller Bearing Company of America 401(k) Plan
Financial Statements and Supplemental Schedule

Years ended December 31, 2024 and 2023

Contents

Independent Auditors' Report.....	1
Statements of Net Assets Available for Benefits.....	5
Statements of Changes in Net Assets Available for Benefits.....	6
Notes to Financial Statements.....	7
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	15



Independent Auditors' Report

To the Plan Administrator of
Roller Bearing Company of America 401(k) Plan

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

We have performed audits of the accompanying financial statements of the Roller Bearing Company of America 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(c) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the 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).

Independent Auditors' Report (continued)

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

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.

Independent Auditors' Report (continued)

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the 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 at year end 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.

Independent Auditors' Report (continued)

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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental 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).

Fiondella, Milone & LaSaracina LLP

September 24, 2025
Glastonbury, Connecticut

Roller Bearing Company of America 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2024	2023
Assets		
Investments, at fair value:		
Mutual funds	\$ 253,449,400	\$ 208,568,683
Common collective trust	12,556,232	13,475,250
Total investments, at fair value	266,005,632	222,043,933
Receivables:		
Participant contributions	643,040	434,431
Employer contributions	8,463,055	7,796,332
Notes receivable from participants	5,313,594	4,198,260
Total receivables	14,419,689	12,429,023
Total assets	280,425,321	234,472,956
Net assets available for benefits	\$ 280,425,321	\$ 234,472,956

See accompanying notes.

Roller Bearing Company of America 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Years ended December 31,	
	2024	2023
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 19,511,190	\$ 23,599,794
Interest and dividends	11,009,028	7,345,970
Total investment income	30,520,218	30,945,764
Contributions:		
Employee contributions	20,674,218	19,010,090
Employer contributions	17,931,829	16,822,123
Rollover contributions	3,272,673	8,916,377
Total contributions	41,878,720	44,748,590
Total additions	72,398,938	75,694,354
 Deductions		
Benefit payments to participants	25,955,447	18,770,253
Administrative expenses	474,186	435,656
Total deductions	26,429,633	19,205,909
 Increase in net assets available for benefits prior to transfers	 45,969,305	 56,488,445
 Net plan-to-plan transfer of assets from Roller Bearing Company of America Nonexempt Section 401(k) Plan	 (16,940)	 110,949
 Increase in net assets available for benefits	 45,952,365	 56,599,394
 Net assets available for benefits, beginning of year	 234,472,956	 177,873,562
Net assets available for benefits, end of year	\$ 280,425,321	\$ 234,472,956

See accompanying notes.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan

General

The following description of the Roller Bearing Company of America (the Company) 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering substantially all full-time employees of the Company in the United States, who have six months of service and who are not covered by the collective bargaining agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On a continuous basis, participants may direct investments of their account into one or more of the Plan's available investment options.

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation as defined by the Plan, up to a maximum amount of \$23,000 and \$22,500 for the years ended December 31, 2024 and 2023 respectively. Such contributions are made through payroll deductions every pay period. Participants may also make after tax contributions to the Plan.

Participants who are age 50 or older are permitted to make an additional pre-tax contribution (Employee Catch-up Contributions) to the Plan when the Participant's pretax contributions are otherwise limited under the Plan or by law. The maximum amount a participant may contribute as Catch-up Contributions is \$7,500 in the years ended December 31, 2024 and 2023, respectively.

The Plan has an automatic deferral amount of 3% of Plan compensation with 1% automatic increases each plan year with a maximum automatic deferral amount not to exceed 10% of Plan compensation.

Effective January 1, 2023 the Plan was amended and restated to become a profit sharing and safe harbor plan. The Company makes a Safe Harbor employer contribution of 3% of Plan compensation.

The Company may also make a discretionary profit-sharing match. In both 2024 and 2023, no profit-sharing match was made outside of the one for Dodge Industrial, Inc. employees (described below).

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Contributions (continued)

Effective November 1, 2021, the Company also makes an additional discretionary profit-sharing employer contribution, allocated as a pro-rata percentage of Plan compensation to eligible employees of Dodge Industrial, Inc. who have satisfied the 24-months of service requirement and are employed on the last day of the Plan year. Such profit-sharing employer contribution was \$8,179,071 and \$7,596,128 for years ended December 31, 2024 and 2023, which was recorded as a receivable to the Plan at December 31, 2024 and 2023, and funded in March 2025 and 2024 respectively (see Note 8). Effective November 1, 2021, the Company makes a discretionary matching contribution of 25% of the first 6% of employee's contribution to eligible employees of Dodge Industrial, Inc (discretionary matching contribution).

The Company amended the Plan effective January 1, 2020 to allow for rollovers into the Plan to come from after-tax employee contributions.

Effective August 1, 2022 the Plan allows Roth deferrals.

Participant Accounts

Each participant's account is credited with the employee's contribution, and an allocation of: (a) the Company's contribution (b) investment income or losses of the selected investment funds, and is charged with a fixed administrative expense.

Vesting

All employees are fully and immediately vested in their own contributions and related earnings.

Effective January 1, 2023 the Plan was amended and restated to become a profit sharing and safe harbor plan. The Company makes a Safe Harbor employer contribution of 3% of Plan compensation in which employees are fully vested.

Effective November 1, 2021, discretionary profit-sharing employer contributions for Dodge Industrial, Inc. employees is 100% fully and immediately vested for eligible employees of Dodge Industrial, Inc.

Effective November 1, 2021, discretionary matching contributions are (1) 100% fully and immediately vested for eligible employees of Dodge Industrial, Inc hired prior to November 1, 2021, and (2) subject to the vesting schedule (0 years of service – 0% vested; 1 year of service – 50% vested; and 2 years of service – 100% vested) for eligible Dodge Industrial Inc. employees hired on or after November 1, 2021.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded as of December 31, 2024 and 2023. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Participants may borrow up to the lesser of \$50,000 or 50% of their vested balance, with minimum borrowing of \$1,000. The loans bear interest at a rate commensurate with local prevailing rates at the time the loan is made, and may be repaid over a maximum of five years. Loans for the purchase of a primary residence may be repaid over a maximum period of ten years. Principal and interest are paid ratably through payroll deductions. Loans are secured by the participants' account balance. The range of interest rates on participant loans outstanding was 4.25% to 9.5% as of December 31, 2024.

Withdrawals

The Plan permits hardship withdrawals and loans only under certain defined conditions. Withdrawals of after-tax contributions are permitted subject to Plan limitations.

Participants can elect to receive their account balances in a lump sum upon retirement, disability, termination of service, or in-service withdrawal at age 59 1/2. A lump sum death benefit will also be paid to a designated beneficiary.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants are 100% vested in their accounts.

Participant Forfeitures

Forfeitures related to the non-vested contribution accounts of terminated employees are held in a forfeiture account and used to pay for certain Plan expenses and may also be used to offset any employer contribution (other than contributions that must be fully vested when contributed such as Qualified Non-Elective Contributions, Qualified Matching Contributions, and ADP test safe harbor contributions that are not made pursuant to a Qualified Automatic Contribution Arrangement). The balance in the forfeiture account was \$163,927 and \$139,507 at December 31, 2024 and 2023 respectively.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Participant Forfeitures (continued)

Forfeiture additions and related earnings totaled \$26,864 and \$135,406 for the years ended December 31, 2024 and 2023 respectively. In 2024 and 2023 respectively, \$2,444 and \$106,590 of forfeitures from non-vested accounts were used to pay for certain Plan expenses or used to offset employer contributions.

Plan-to-Plan Transfers

The Company sponsors both the Roller Bearing Company of America 401(k) Plan and the Roller Bearing Company of America Nonexempt Section 401(k) Plan for eligible employees. In the event that a participant changes employers and Plans within the Company, participant balances will transfer to the new Plan. The foregoing transfers shall be made as soon as administratively practicable following the date of the employer change. Total net Plan-to-Plan transfers received for the years ended December 31, 2024 and 2023 were \$(16,940) and \$110,949, respectively.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Administrative Expenses and Professional Fees

Professional fees of the Plan are paid by the Company to the extent such amounts are not able to be paid by the Plan forfeiture account. Administrative fees and other expenses of the Plan are paid out of the assets of the Plan and allocated to the participant accounts on a quarterly basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from such estimates.

Fair Value of Financial Instruments

The Company accounts for the fair value of financial instruments pursuant to Accounting Standards Codification Topic 820 (ASC 820), *Fair Value Measurements*, for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC 820 defines fair value, establishes a fair value hierarchy, and expands disclosures about fair value measurements.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

2. Summary of Significant Accounting Policies (continued)

Fair Value of Financial Instruments (continued)

ASC 820 defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the company's own credit risk.

Investment Valuation and Income Recognition

The Plan's investments are carried at fair value. Shares of mutual funds are valued at quoted market prices, which represent the fair value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan's investments in Common Collective Trusts are measured using the net asset value (NAV) per share of the investment as a practical expedient as permitted by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement and Disclosures (ASC 820)* and ASC 946, *Financial Services – Investment Companies*.

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of realized and unrealized gains (losses).

3. Information Prepared and Certified by Trustee

The Company entered into a trust agreement with Vanguard Fiduciary Trust Company on January 2, 2014. Pursuant to the trust agreement, the assets of the trust are held and administered by Vanguard Fiduciary Trust Company, the trustee as of December 31, 2024 and 2023. The Trustee holds mutual funds stated at fair value and common collective trusts stated at net asset value. In accordance with the trust agreements, the Trustee holds the Plan assets and executes investment transactions. All investment information disclosed in the accompanying financial statements and schedule including investments held and notes receivable from participants at December 31, 2024 and 2023, and net appreciation/(depreciation) in fair value of investments, interest, dividends and investment expenses for the years then ended, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

4. Fair Value Measurements

Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy under ASC 820 prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

Level 1 - Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The following table summarizes the fair values and levels within the fair value hierarchy in which the fair value measurements fall for assets measured on a recurring basis as of December 31:

Description	Level 1	Level 2	Level 3	Total
2024				
Investments:				
Mutual funds	\$253,449,400	\$ -	\$ -	\$253,449,400
Total mutual funds	<u>\$253,449,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$253,449,400</u>
Common collective trust*				12,556,232
Total investments at fair value				<u>\$266,005,632</u>

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

4. Fair Value Measurements (continued)

Description	Level 1	Level 2	Level 3	Total
2023				
Investments:				
Mutual funds	\$208,568,683	\$ -	\$ -	\$208,568,683
Total mutual funds	<u>\$208,568,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$208,568,683</u>
Common collective trust*				13,475,250
Total investments at fair value				<u>\$222,043,933</u>

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

5. 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 value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

6. Income Tax Status

The Plan is an IRS-approved non-standardized prototype plan. The Internal Revenue Service has determined and informed the Trustee by a letter dated June 30, 2020, that the Non-Standardized pre-Approved Profit Sharing Plan With CODA, as amended, and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Company is of the opinion that the Plan continues to maintain its tax-exempt status for the years ended December 31, 2024 and 2023 and as such, no provision for income taxes has been reflected 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.

7. Parties-in-Interest Transactions/Related Party

During the years ended December 31, 2024 and 2023, there were transactions involving the investment of Plan assets in investment funds maintained by the Plan trustees, a party-in-interest as defined in Section 3(14) of ERISA and a related party under U.S. GAAP.

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

8. Subsequent Events

The Plan has evaluated events occurring between December 31, 2024 and September 24, 2025, the date the financial statements were available to be issued.

In March 2025, the Company funded the employer profit sharing contribution in the amount of \$8,179,071, which was recorded as a receivable to the Plan at December 31, 2024 (See Note 1 Contributions).

Subsequent to December 31, 2024, certain assets and loans from another qualified employee savings investment plan were transferred into the Plan. The Plan has not been formally amended as of the date of issuance of the financial statements.

Supplemental Schedule

Roller Bearing Company of America 401(k) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: #13-3426227 Plan: #004

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
*	Vanguard Retirement Savings Trust III	Common Collective Trust	**	\$ 12,556,232
				12,556,232
	Allspring Small Company Growth Fund; R6	Registered Investment Company	**	1,864,614
	American Funds Global Balanced Fund; Class R-6	Registered Investment Company	**	1,848,893
	Carillon Eagle Mid Cap Growth Fund; Class R6	Registered Investment Company	**	3,484,462
	DFA US Small Cap Value Portfolio Inst'l Class	Registered Investment Company	**	775,947
	Eaton Vance Floating Rate Fund; Class R6	Registered Investment Company	**	417,900
	Fidelity Contrafund Fund; Class K	Registered Investment Company	**	16,641,202
	Fidelity Convertible Securities Fund	Registered Investment Company	**	385,635
	Harbor International Fund; Retirement Class	Registered Investment Company	**	1,434,280
	Loomis Sayles Core Plus Bond Fund; Class N	Registered Investment Company	**	7,143,671
	MFS Global Equity Fund; Class R6	Registered Investment Company	**	2,608,277
	MFS Mid Cap Value Fund; Class R6	Registered Investment Company	**	2,546,226
	PGIM High Yield Fund; Class R6	Registered Investment Company	**	555,554
	PIMCO Income Fund; Institutional Class	Registered Investment Company	**	1,147,053
	Pimco Commodity Real Return Strategy Fund: Inst'l CI	Registered Investment Company	**	319,857
*	Vanguard Cash Reserves Federal MM Fund Admiral Shares	Registered Investment Company	**	163,927
*	Vanguard Developed Markets Index Fund Admiral Shares	Registered Investment Company	**	6,066,878
*	Vanguard Dividend Growth Fund	Registered Investment Company	**	3,583,774
*	Vanguard Emerging Markets Stock Index Fund Admiral Shr	Registered Investment Company	**	2,591,546
*	Vanguard Equity Income Fund Admiral Shares	Registered Investment Company	**	3,536,640
*	Vanguard Health Care Fund Admiral Shares	Registered Investment Company	**	1,238,806
*	Vanguard Institutional Index Fund Inst'l Shares	Registered Investment Company	**	31,031,162
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	8,693,464
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	18,579,451
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	33,268,939
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	21,575,871
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	21,551,702
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	11,453,244
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	10,069,397
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	12,239,642
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	9,447,572
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	3,579,088
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	294,400
*	Vanguard Institutional Target Retirement Income Fund	Registered Investment Company	**	4,410,341
*	Vanguard Mid-Cap Index Fund Admiral Shares	Registered Investment Company	**	4,402,540
*	Vanguard Real Estate Index Fund Admiral Shares	Registered Investment Company	**	1,670,955
*	Vanguard Small-Cap Index Fund Admiral Shares	Registered Investment Company	**	2,826,490
				253,449,400
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.5%, collateralized by participant balances, with maturities ranging from 2024 to 2034	-	5,313,594
	Total			\$ 271,319,226

* Party-in-interest

** Not applicable. All investments are the result of participant-directed accounts.

Financial Statements and Supplemental Schedule

Roller Bearing Company of America 401(k) Plan

*Years ended December 31, 2024 and 2023
with Independent Auditors' Report*



EXPERIENCE THAT COUNTS
ASSURANCE · TAX · ADVISORY SERVICES

Roller Bearing Company of America 401(k) Plan
Financial Statements and Supplemental Schedule

Years ended December 31, 2024 and 2023

Contents

Independent Auditors' Report.....	1
Statements of Net Assets Available for Benefits.....	5
Statements of Changes in Net Assets Available for Benefits.....	6
Notes to Financial Statements.....	7
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	15



Independent Auditors' Report

To the Plan Administrator of
Roller Bearing Company of America 401(k) Plan

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

We have performed audits of the accompanying financial statements of the Roller Bearing Company of America 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(c) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the 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).

Independent Auditors' Report (continued)

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

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.

Independent Auditors' Report (continued)

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the 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 at year end 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.

Independent Auditors' Report (continued)

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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental 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).

Fiondella, Milone & LaSaracina LLP

September 24, 2025
Glastonbury, Connecticut

Roller Bearing Company of America 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2024	2023
Assets		
Investments, at fair value:		
Mutual funds	\$ 253,449,400	\$ 208,568,683
Common collective trust	12,556,232	13,475,250
Total investments, at fair value	266,005,632	222,043,933
Receivables:		
Participant contributions	643,040	434,431
Employer contributions	8,463,055	7,796,332
Notes receivable from participants	5,313,594	4,198,260
Total receivables	14,419,689	12,429,023
Total assets	280,425,321	234,472,956
Net assets available for benefits	\$ 280,425,321	\$ 234,472,956

See accompanying notes.

Roller Bearing Company of America 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Years ended December 31,	
	2024	2023
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 19,511,190	\$ 23,599,794
Interest and dividends	11,009,028	7,345,970
Total investment income	30,520,218	30,945,764
Contributions:		
Employee contributions	20,674,218	19,010,090
Employer contributions	17,931,829	16,822,123
Rollover contributions	3,272,673	8,916,377
Total contributions	41,878,720	44,748,590
Total additions	72,398,938	75,694,354
Deductions		
Benefit payments to participants	25,955,447	18,770,253
Administrative expenses	474,186	435,656
Total deductions	26,429,633	19,205,909
Increase in net assets available for benefits prior to transfers	45,969,305	56,488,445
Net plan-to-plan transfer of assets from Roller Bearing Company of America Nonexempt Section 401(k) Plan	(16,940)	110,949
Increase in net assets available for benefits	45,952,365	56,599,394
Net assets available for benefits, beginning of year	234,472,956	177,873,562
Net assets available for benefits, end of year	\$ 280,425,321	\$ 234,472,956

See accompanying notes.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan

General

The following description of the Roller Bearing Company of America (the Company) 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering substantially all full-time employees of the Company in the United States, who have six months of service and who are not covered by the collective bargaining agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On a continuous basis, participants may direct investments of their account into one or more of the Plan's available investment options.

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation as defined by the Plan, up to a maximum amount of \$23,000 and \$22,500 for the years ended December 31, 2024 and 2023 respectively. Such contributions are made through payroll deductions every pay period. Participants may also make after tax contributions to the Plan.

Participants who are age 50 or older are permitted to make an additional pre-tax contribution (Employee Catch-up Contributions) to the Plan when the Participant's pretax contributions are otherwise limited under the Plan or by law. The maximum amount a participant may contribute as Catch-up Contributions is \$7,500 in the years ended December 31, 2024 and 2023, respectively.

The Plan has an automatic deferral amount of 3% of Plan compensation with 1% automatic increases each plan year with a maximum automatic deferral amount not to exceed 10% of Plan compensation.

Effective January 1, 2023 the Plan was amended and restated to become a profit sharing and safe harbor plan. The Company makes a Safe Harbor employer contribution of 3% of Plan compensation.

The Company may also make a discretionary profit-sharing match. In both 2024 and 2023, no profit-sharing match was made outside of the one for Dodge Industrial, Inc. employees (described below).

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Contributions (continued)

Effective November 1, 2021, the Company also makes an additional discretionary profit-sharing employer contribution, allocated as a pro-rata percentage of Plan compensation to eligible employees of Dodge Industrial, Inc. who have satisfied the 24-months of service requirement and are employed on the last day of the Plan year. Such profit-sharing employer contribution was \$8,179,071 and \$7,596,128 for years ended December 31, 2024 and 2023, which was recorded as a receivable to the Plan at December 31, 2024 and 2023, and funded in March 2025 and 2024 respectively (see Note 8). Effective November 1, 2021, the Company makes a discretionary matching contribution of 25% of the first 6% of employee's contribution to eligible employees of Dodge Industrial, Inc (discretionary matching contribution).

The Company amended the Plan effective January 1, 2020 to allow for rollovers into the Plan to come from after-tax employee contributions.

Effective August 1, 2022 the Plan allows Roth deferrals.

Participant Accounts

Each participant's account is credited with the employee's contribution, and an allocation of: (a) the Company's contribution (b) investment income or losses of the selected investment funds, and is charged with a fixed administrative expense.

Vesting

All employees are fully and immediately vested in their own contributions and related earnings.

Effective January 1, 2023 the Plan was amended and restated to become a profit sharing and safe harbor plan. The Company makes a Safe Harbor employer contribution of 3% of Plan compensation in which employees are fully vested.

Effective November 1, 2021, discretionary profit-sharing employer contributions for Dodge Industrial, Inc. employees is 100% fully and immediately vested for eligible employees of Dodge Industrial, Inc.

Effective November 1, 2021, discretionary matching contributions are (1) 100% fully and immediately vested for eligible employees of Dodge Industrial, Inc hired prior to November 1, 2021, and (2) subject to the vesting schedule (0 years of service – 0% vested; 1 year of service – 50% vested; and 2 years of service – 100% vested) for eligible Dodge Industrial Inc. employees hired on or after November 1, 2021.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded as of December 31, 2024 and 2023. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Participants may borrow up to the lesser of \$50,000 or 50% of their vested balance, with minimum borrowing of \$1,000. The loans bear interest at a rate commensurate with local prevailing rates at the time the loan is made, and may be repaid over a maximum of five years. Loans for the purchase of a primary residence may be repaid over a maximum period of ten years. Principal and interest are paid ratably through payroll deductions. Loans are secured by the participants' account balance. The range of interest rates on participant loans outstanding was 4.25% to 9.5% as of December 31, 2024.

Withdrawals

The Plan permits hardship withdrawals and loans only under certain defined conditions. Withdrawals of after-tax contributions are permitted subject to Plan limitations.

Participants can elect to receive their account balances in a lump sum upon retirement, disability, termination of service, or in-service withdrawal at age 59 1/2. A lump sum death benefit will also be paid to a designated beneficiary.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants are 100% vested in their accounts.

Participant Forfeitures

Forfeitures related to the non-vested contribution accounts of terminated employees are held in a forfeiture account and used to pay for certain Plan expenses and may also be used to offset any employer contribution (other than contributions that must be fully vested when contributed such as Qualified Non-Elective Contributions, Qualified Matching Contributions, and ADP test safe harbor contributions that are not made pursuant to a Qualified Automatic Contribution Arrangement). The balance in the forfeiture account was \$163,927 and \$139,507 at December 31, 2024 and 2023 respectively.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Participant Forfeitures (continued)

Forfeiture additions and related earnings totaled \$26,864 and \$135,406 for the years ended December 31, 2024 and 2023 respectively. In 2024 and 2023 respectively, \$2,444 and \$106,590 of forfeitures from non-vested accounts were used to pay for certain Plan expenses or used to offset employer contributions.

Plan-to-Plan Transfers

The Company sponsors both the Roller Bearing Company of America 401(k) Plan and the Roller Bearing Company of America Nonexempt Section 401(k) Plan for eligible employees. In the event that a participant changes employers and Plans within the Company, participant balances will transfer to the new Plan. The foregoing transfers shall be made as soon as administratively practicable following the date of the employer change. Total net Plan-to-Plan transfers received for the years ended December 31, 2024 and 2023 were \$(16,940) and \$110,949, respectively.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Administrative Expenses and Professional Fees

Professional fees of the Plan are paid by the Company to the extent such amounts are not able to be paid by the Plan forfeiture account. Administrative fees and other expenses of the Plan are paid out of the assets of the Plan and allocated to the participant accounts on a quarterly basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from such estimates.

Fair Value of Financial Instruments

The Company accounts for the fair value of financial instruments pursuant to Accounting Standards Codification Topic 820 (ASC 820), *Fair Value Measurements*, for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC 820 defines fair value, establishes a fair value hierarchy, and expands disclosures about fair value measurements.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

2. Summary of Significant Accounting Policies (continued)

Fair Value of Financial Instruments (continued)

ASC 820 defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the company's own credit risk.

Investment Valuation and Income Recognition

The Plan's investments are carried at fair value. Shares of mutual funds are valued at quoted market prices, which represent the fair value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan's investments in Common Collective Trusts are measured using the net asset value (NAV) per share of the investment as a practical expedient as permitted by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement and Disclosures (ASC 820)* and ASC 946, *Financial Services – Investment Companies*.

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of realized and unrealized gains (losses).

3. Information Prepared and Certified by Trustee

The Company entered into a trust agreement with Vanguard Fiduciary Trust Company on January 2, 2014. Pursuant to the trust agreement, the assets of the trust are held and administered by Vanguard Fiduciary Trust Company, the trustee as of December 31, 2024 and 2023. The Trustee holds mutual funds stated at fair value and common collective trusts stated at net asset value. In accordance with the trust agreements, the Trustee holds the Plan assets and executes investment transactions. All investment information disclosed in the accompanying financial statements and schedule including investments held and notes receivable from participants at December 31, 2024 and 2023, and net appreciation/(depreciation) in fair value of investments, interest, dividends and investment expenses for the years then ended, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

4. Fair Value Measurements

Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy under ASC 820 prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

Level 1 - Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The following table summarizes the fair values and levels within the fair value hierarchy in which the fair value measurements fall for assets measured on a recurring basis as of December 31:

Description	Level 1	Level 2	Level 3	Total
2024				
Investments:				
Mutual funds	\$253,449,400	\$ -	\$ -	\$253,449,400
Total mutual funds	<u>\$253,449,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$253,449,400</u>
Common collective trust*				12,556,232
Total investments at fair value				<u>\$266,005,632</u>

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

4. Fair Value Measurements (continued)

Description	Level 1	Level 2	Level 3	Total
2023				
Investments:				
Mutual funds	\$208,568,683	\$ -	\$ -	\$208,568,683
Total mutual funds	<u>\$208,568,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$208,568,683</u>
Common collective trust*				13,475,250
Total investments at fair value				<u>\$222,043,933</u>

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

5. 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 value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

6. Income Tax Status

The Plan is an IRS-approved non-standardized prototype plan. The Internal Revenue Service has determined and informed the Trustee by a letter dated June 30, 2020, that the Non-Standardized pre-Approved Profit Sharing Plan With CODA, as amended, and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Company is of the opinion that the Plan continues to maintain its tax-exempt status for the years ended December 31, 2024 and 2023 and as such, no provision for income taxes has been reflected 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.

7. Parties-in-Interest Transactions/Related Party

During the years ended December 31, 2024 and 2023, there were transactions involving the investment of Plan assets in investment funds maintained by the Plan trustees, a party-in-interest as defined in Section 3(14) of ERISA and a related party under U.S. GAAP.

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

8. Subsequent Events

The Plan has evaluated events occurring between December 31, 2024 and September 24, 2025, the date the financial statements were available to be issued.

In March 2025, the Company funded the employer profit sharing contribution in the amount of \$8,179,071, which was recorded as a receivable to the Plan at December 31, 2024 (See Note 1 Contributions).

Subsequent to December 31, 2024, certain assets and loans from another qualified employee savings investment plan were transferred into the Plan. The Plan has not been formally amended as of the date of issuance of the financial statements.

Supplemental Schedule

Roller Bearing Company of America 401(k) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: #13-3426227 Plan: #004

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
*	Vanguard Retirement Savings Trust III	Common Collective Trust	**	\$ 12,556,232
				12,556,232
	Allspring Small Company Growth Fund; R6	Registered Investment Company	**	1,864,614
	American Funds Global Balanced Fund; Class R-6	Registered Investment Company	**	1,848,893
	Carillon Eagle Mid Cap Growth Fund; Class R6	Registered Investment Company	**	3,484,462
	DFA US Small Cap Value Portfolio Inst'l Class	Registered Investment Company	**	775,947
	Eaton Vance Floating Rate Fund; Class R6	Registered Investment Company	**	417,900
	Fidelity Contrafund Fund; Class K	Registered Investment Company	**	16,641,202
	Fidelity Convertible Securities Fund	Registered Investment Company	**	385,635
	Harbor International Fund; Retirement Class	Registered Investment Company	**	1,434,280
	Loomis Sayles Core Plus Bond Fund; Class N	Registered Investment Company	**	7,143,671
	MFS Global Equity Fund; Class R6	Registered Investment Company	**	2,608,277
	MFS Mid Cap Value Fund; Class R6	Registered Investment Company	**	2,546,226
	PGIM High Yield Fund; Class R6	Registered Investment Company	**	555,554
	PIMCO Income Fund; Institutional Class	Registered Investment Company	**	1,147,053
	Pimco Commodity Real Return Strategy Fund: Inst'l CI	Registered Investment Company	**	319,857
*	Vanguard Cash Reserves Federal MM Fund Admiral Shares	Registered Investment Company	**	163,927
*	Vanguard Developed Markets Index Fund Admiral Shares	Registered Investment Company	**	6,066,878
*	Vanguard Dividend Growth Fund	Registered Investment Company	**	3,583,774
*	Vanguard Emerging Markets Stock Index Fund Admiral Shr	Registered Investment Company	**	2,591,546
*	Vanguard Equity Income Fund Admiral Shares	Registered Investment Company	**	3,536,640
*	Vanguard Health Care Fund Admiral Shares	Registered Investment Company	**	1,238,806
*	Vanguard Institutional Index Fund Inst'l Shares	Registered Investment Company	**	31,031,162
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	8,693,464
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	18,579,451
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	33,268,939
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	21,575,871
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	21,551,702
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	11,453,244
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	10,069,397
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	12,239,642
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	9,447,572
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	3,579,088
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	294,400
*	Vanguard Institutional Target Retirement Income Fund	Registered Investment Company	**	4,410,341
*	Vanguard Mid-Cap Index Fund Admiral Shares	Registered Investment Company	**	4,402,540
*	Vanguard Real Estate Index Fund Admiral Shares	Registered Investment Company	**	1,670,955
*	Vanguard Small-Cap Index Fund Admiral Shares	Registered Investment Company	**	2,826,490
				<u>253,449,400</u>
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.5%, collateralized by participant balances, with maturities ranging from 2024 to 2034	-	5,313,594
		Total		<u>\$ 271,319,226</u>

* Party-in-interest

** Not applicable. All investments are the result of participant-directed accounts.

Financial Statements and Supplemental Schedule

Roller Bearing Company of America 401(k) Plan

*Years ended December 31, 2024 and 2023
with Independent Auditors' Report*



EXPERIENCE THAT COUNTS
ASSURANCE · TAX · ADVISORY SERVICES

Roller Bearing Company of America 401(k) Plan
Financial Statements and Supplemental Schedule

Years ended December 31, 2024 and 2023

Contents

Independent Auditors' Report.....	1
Statements of Net Assets Available for Benefits.....	5
Statements of Changes in Net Assets Available for Benefits.....	6
Notes to Financial Statements.....	7
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	15



Independent Auditors' Report

To the Plan Administrator of
Roller Bearing Company of America 401(k) Plan

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

We have performed audits of the accompanying financial statements of the Roller Bearing Company of America 401(k) Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(c) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the 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 years then ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities for the 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).

Independent Auditors' Report (continued)

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

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.

Independent Auditors' Report (continued)

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the 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 at year end 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.

Independent Auditors' Report (continued)

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 its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental 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).

Fiondella, Milone & LaSaracina LLP

September 24, 2025
Glastonbury, Connecticut

Roller Bearing Company of America 401(k) Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2024	2023
Assets		
Investments, at fair value:		
Mutual funds	\$ 253,449,400	\$ 208,568,683
Common collective trust	12,556,232	13,475,250
Total investments, at fair value	266,005,632	222,043,933
Receivables:		
Participant contributions	643,040	434,431
Employer contributions	8,463,055	7,796,332
Notes receivable from participants	5,313,594	4,198,260
Total receivables	14,419,689	12,429,023
Total assets	280,425,321	234,472,956
Net assets available for benefits	\$ 280,425,321	\$ 234,472,956

See accompanying notes.

Roller Bearing Company of America 401(k) Plan

Statements of Changes in Net Assets Available for Benefits

	Years ended December 31,	
	2024	2023
Additions		
Investment income:		
Net appreciation in fair value of investments	\$ 19,511,190	\$ 23,599,794
Interest and dividends	11,009,028	7,345,970
Total investment income	30,520,218	30,945,764
Contributions:		
Employee contributions	20,674,218	19,010,090
Employer contributions	17,931,829	16,822,123
Rollover contributions	3,272,673	8,916,377
Total contributions	41,878,720	44,748,590
Total additions	72,398,938	75,694,354
Deductions		
Benefit payments to participants	25,955,447	18,770,253
Administrative expenses	474,186	435,656
Total deductions	26,429,633	19,205,909
Increase in net assets available for benefits prior to transfers	45,969,305	56,488,445
Net plan-to-plan transfer of assets from Roller Bearing Company of America Nonexempt Section 401(k) Plan	(16,940)	110,949
Increase in net assets available for benefits	45,952,365	56,599,394
Net assets available for benefits, beginning of year	234,472,956	177,873,562
Net assets available for benefits, end of year	\$ 280,425,321	\$ 234,472,956

See accompanying notes.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan

General

The following description of the Roller Bearing Company of America (the Company) 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

The Plan is a defined contribution plan covering substantially all full-time employees of the Company in the United States, who have six months of service and who are not covered by the collective bargaining agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On a continuous basis, participants may direct investments of their account into one or more of the Plan's available investment options.

Contributions

Each year, participants may contribute up to 25% of pretax annual compensation as defined by the Plan, up to a maximum amount of \$23,000 and \$22,500 for the years ended December 31, 2024 and 2023 respectively. Such contributions are made through payroll deductions every pay period. Participants may also make after tax contributions to the Plan.

Participants who are age 50 or older are permitted to make an additional pre-tax contribution (Employee Catch-up Contributions) to the Plan when the Participant's pretax contributions are otherwise limited under the Plan or by law. The maximum amount a participant may contribute as Catch-up Contributions is \$7,500 in the years ended December 31, 2024 and 2023, respectively.

The Plan has an automatic deferral amount of 3% of Plan compensation with 1% automatic increases each plan year with a maximum automatic deferral amount not to exceed 10% of Plan compensation.

Effective January 1, 2023 the Plan was amended and restated to become a profit sharing and safe harbor plan. The Company makes a Safe Harbor employer contribution of 3% of Plan compensation.

The Company may also make a discretionary profit-sharing match. In both 2024 and 2023, no profit-sharing match was made outside of the one for Dodge Industrial, Inc. employees (described below).

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Contributions (continued)

Effective November 1, 2021, the Company also makes an additional discretionary profit-sharing employer contribution, allocated as a pro-rata percentage of Plan compensation to eligible employees of Dodge Industrial, Inc. who have satisfied the 24-months of service requirement and are employed on the last day of the Plan year. Such profit-sharing employer contribution was \$8,179,071 and \$7,596,128 for years ended December 31, 2024 and 2023, which was recorded as a receivable to the Plan at December 31, 2024 and 2023, and funded in March 2025 and 2024 respectively (see Note 8). Effective November 1, 2021, the Company makes a discretionary matching contribution of 25% of the first 6% of employee's contribution to eligible employees of Dodge Industrial, Inc (discretionary matching contribution).

The Company amended the Plan effective January 1, 2020 to allow for rollovers into the Plan to come from after-tax employee contributions.

Effective August 1, 2022 the Plan allows Roth deferrals.

Participant Accounts

Each participant's account is credited with the employee's contribution, and an allocation of: (a) the Company's contribution (b) investment income or losses of the selected investment funds, and is charged with a fixed administrative expense.

Vesting

All employees are fully and immediately vested in their own contributions and related earnings.

Effective January 1, 2023 the Plan was amended and restated to become a profit sharing and safe harbor plan. The Company makes a Safe Harbor employer contribution of 3% of Plan compensation in which employees are fully vested.

Effective November 1, 2021, discretionary profit-sharing employer contributions for Dodge Industrial, Inc. employees is 100% fully and immediately vested for eligible employees of Dodge Industrial, Inc.

Effective November 1, 2021, discretionary matching contributions are (1) 100% fully and immediately vested for eligible employees of Dodge Industrial, Inc hired prior to November 1, 2021, and (2) subject to the vesting schedule (0 years of service – 0% vested; 1 year of service – 50% vested; and 2 years of service – 100% vested) for eligible Dodge Industrial Inc. employees hired on or after November 1, 2021.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Notes Receivable from Participants

Notes receivable from participants represent participant loans that are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. No allowance for credit losses has been recorded as of December 31, 2024 and 2023. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Participants may borrow up to the lesser of \$50,000 or 50% of their vested balance, with minimum borrowing of \$1,000. The loans bear interest at a rate commensurate with local prevailing rates at the time the loan is made, and may be repaid over a maximum of five years. Loans for the purchase of a primary residence may be repaid over a maximum period of ten years. Principal and interest are paid ratably through payroll deductions. Loans are secured by the participants' account balance. The range of interest rates on participant loans outstanding was 4.25% to 9.5% as of December 31, 2024.

Withdrawals

The Plan permits hardship withdrawals and loans only under certain defined conditions. Withdrawals of after-tax contributions are permitted subject to Plan limitations.

Participants can elect to receive their account balances in a lump sum upon retirement, disability, termination of service, or in-service withdrawal at age 59 1/2. A lump sum death benefit will also be paid to a designated beneficiary.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants are 100% vested in their accounts.

Participant Forfeitures

Forfeitures related to the non-vested contribution accounts of terminated employees are held in a forfeiture account and used to pay for certain Plan expenses and may also be used to offset any employer contribution (other than contributions that must be fully vested when contributed such as Qualified Non-Elective Contributions, Qualified Matching Contributions, and ADP test safe harbor contributions that are not made pursuant to a Qualified Automatic Contribution Arrangement). The balance in the forfeiture account was \$163,927 and \$139,507 at December 31, 2024 and 2023 respectively.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

1. Description of the Plan (continued)

Participant Forfeitures (continued)

Forfeiture additions and related earnings totaled \$26,864 and \$135,406 for the years ended December 31, 2024 and 2023 respectively. In 2024 and 2023 respectively, \$2,444 and \$106,590 of forfeitures from non-vested accounts were used to pay for certain Plan expenses or used to offset employer contributions.

Plan-to-Plan Transfers

The Company sponsors both the Roller Bearing Company of America 401(k) Plan and the Roller Bearing Company of America Nonexempt Section 401(k) Plan for eligible employees. In the event that a participant changes employers and Plans within the Company, participant balances will transfer to the new Plan. The foregoing transfers shall be made as soon as administratively practicable following the date of the employer change. Total net Plan-to-Plan transfers received for the years ended December 31, 2024 and 2023 were \$(16,940) and \$110,949, respectively.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Administrative Expenses and Professional Fees

Professional fees of the Plan are paid by the Company to the extent such amounts are not able to be paid by the Plan forfeiture account. Administrative fees and other expenses of the Plan are paid out of the assets of the Plan and allocated to the participant accounts on a quarterly basis.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from such estimates.

Fair Value of Financial Instruments

The Company accounts for the fair value of financial instruments pursuant to Accounting Standards Codification Topic 820 (ASC 820), *Fair Value Measurements*, for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis. ASC 820 defines fair value, establishes a fair value hierarchy, and expands disclosures about fair value measurements.

Roller Bearing Company of America 401(k) Plan Notes to Financial Statements

2. Summary of Significant Accounting Policies (continued)

Fair Value of Financial Instruments (continued)

ASC 820 defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including the company's own credit risk.

Investment Valuation and Income Recognition

The Plan's investments are carried at fair value. Shares of mutual funds are valued at quoted market prices, which represent the fair value of shares held by the Plan at year-end. Purchases and sales of securities are recorded on a trade-date basis. Interest and dividend income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

The Plan's investments in Common Collective Trusts are measured using the net asset value (NAV) per share of the investment as a practical expedient as permitted by Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, *Fair Value Measurement and Disclosures (ASC 820) and ASC 946, Financial Services – Investment Companies*.

The Plan presents in the Statement of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of realized and unrealized gains (losses).

3. Information Prepared and Certified by Trustee

The Company entered into a trust agreement with Vanguard Fiduciary Trust Company on January 2, 2014. Pursuant to the trust agreement, the assets of the trust are held and administered by Vanguard Fiduciary Trust Company, the trustee as of December 31, 2024 and 2023. The Trustee holds mutual funds stated at fair value and common collective trusts stated at net asset value. In accordance with the trust agreements, the Trustee holds the Plan assets and executes investment transactions. All investment information disclosed in the accompanying financial statements and schedule including investments held and notes receivable from participants at December 31, 2024 and 2023, and net appreciation/(depreciation) in fair value of investments, interest, dividends and investment expenses for the years then ended, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the Trustee.

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

4. Fair Value Measurements

Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy under ASC 820 prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety.

Level 1 - Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

The following table summarizes the fair values and levels within the fair value hierarchy in which the fair value measurements fall for assets measured on a recurring basis as of December 31:

Description	Level 1	Level 2	Level 3	Total
2024				
Investments:				
Mutual funds	\$253,449,400	\$ -	\$ -	\$253,449,400
Total mutual funds	<u>\$253,449,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$253,449,400</u>
Common collective trust*				12,556,232
Total investments at fair value				<u>\$266,005,632</u>

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

4. Fair Value Measurements (continued)

Description	Level 1	Level 2	Level 3	Total
2023				
Investments:				
Mutual funds	\$208,568,683	\$ -	\$ -	\$208,568,683
Total mutual funds	<u>\$208,568,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$208,568,683</u>
Common collective trust*				13,475,250
Total investments at fair value				<u>\$222,043,933</u>

* Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in hierarchy tables for such investments are intended to permit reconciliation of the fair value hierarchy to the investments at fair value line item presented in the statement of net assets available for benefits.

5. 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 value of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

6. Income Tax Status

The Plan is an IRS-approved non-standardized prototype plan. The Internal Revenue Service has determined and informed the Trustee by a letter dated June 30, 2020, that the Non-Standardized pre-Approved Profit Sharing Plan With CODA, as amended, and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Company is of the opinion that the Plan continues to maintain its tax-exempt status for the years ended December 31, 2024 and 2023 and as such, no provision for income taxes has been reflected 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.

7. Parties-in-Interest Transactions/Related Party

During the years ended December 31, 2024 and 2023, there were transactions involving the investment of Plan assets in investment funds maintained by the Plan trustees, a party-in-interest as defined in Section 3(14) of ERISA and a related party under U.S. GAAP.

Roller Bearing Company of America 401(k) Plan
Notes to Financial Statements

8. Subsequent Events

The Plan has evaluated events occurring between December 31, 2024 and September 24, 2025, the date the financial statements were available to be issued.

In March 2025, the Company funded the employer profit sharing contribution in the amount of \$8,179,071, which was recorded as a receivable to the Plan at December 31, 2024 (See Note 1 Contributions).

Subsequent to December 31, 2024, certain assets and loans from another qualified employee savings investment plan were transferred into the Plan. The Plan has not been formally amended as of the date of issuance of the financial statements.

Supplemental Schedule

Roller Bearing Company of America 401(k) Plan

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: #13-3426227 Plan: #004

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
*	Vanguard Retirement Savings Trust III	Common Collective Trust	**	\$ 12,556,232
				12,556,232
	Allspring Small Company Growth Fund; R6	Registered Investment Company	**	1,864,614
	American Funds Global Balanced Fund; Class R-6	Registered Investment Company	**	1,848,893
	Carillon Eagle Mid Cap Growth Fund; Class R6	Registered Investment Company	**	3,484,462
	DFA US Small Cap Value Portfolio Inst'l Class	Registered Investment Company	**	775,947
	Eaton Vance Floating Rate Fund; Class R6	Registered Investment Company	**	417,900
	Fidelity Contrafund Fund; Class K	Registered Investment Company	**	16,641,202
	Fidelity Convertible Securities Fund	Registered Investment Company	**	385,635
	Harbor International Fund; Retirement Class	Registered Investment Company	**	1,434,280
	Loomis Sayles Core Plus Bond Fund; Class N	Registered Investment Company	**	7,143,671
	MFS Global Equity Fund; Class R6	Registered Investment Company	**	2,608,277
	MFS Mid Cap Value Fund; Class R6	Registered Investment Company	**	2,546,226
	PGIM High Yield Fund; Class R6	Registered Investment Company	**	555,554
	PIMCO Income Fund; Institutional Class	Registered Investment Company	**	1,147,053
	Pimco Commodity Real Return Strategy Fund: Inst'l CI	Registered Investment Company	**	319,857
*	Vanguard Cash Reserves Federal MM Fund Admiral Shares	Registered Investment Company	**	163,927
*	Vanguard Developed Markets Index Fund Admiral Shares	Registered Investment Company	**	6,066,878
*	Vanguard Dividend Growth Fund	Registered Investment Company	**	3,583,774
*	Vanguard Emerging Markets Stock Index Fund Admiral Shr	Registered Investment Company	**	2,591,546
*	Vanguard Equity Income Fund Admiral Shares	Registered Investment Company	**	3,536,640
*	Vanguard Health Care Fund Admiral Shares	Registered Investment Company	**	1,238,806
*	Vanguard Institutional Index Fund Inst'l Shares	Registered Investment Company	**	31,031,162
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	8,693,464
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	18,579,451
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	33,268,939
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	21,575,871
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	21,551,702
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	11,453,244
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	10,069,397
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	12,239,642
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	9,447,572
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	3,579,088
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	294,400
*	Vanguard Institutional Target Retirement Income Fund	Registered Investment Company	**	4,410,341
*	Vanguard Mid-Cap Index Fund Admiral Shares	Registered Investment Company	**	4,402,540
*	Vanguard Real Estate Index Fund Admiral Shares	Registered Investment Company	**	1,670,955
*	Vanguard Small-Cap Index Fund Admiral Shares	Registered Investment Company	**	2,826,490
				<u>253,449,400</u>
*	Notes receivable from participants	Interest rates ranging from 4.25% to 9.5%, collateralized by participant balances, with maturities ranging from 2024 to 2034	-	5,313,594
		Total		<u>\$ 271,319,226</u>

* Party-in-interest

** Not applicable. All investments are the result of participant-directed accounts.