

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

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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 MILLER PRODUCTS, INC. 401(K) PLAN 1b Three-digit plan number (PN) 003 1c Effective date of plan 12/01/1969 2a Plan sponsor's name (employer, if for a single-employer plan) MILLER PRODUCTS, INC. 450 COURTNEY RD. SEBRING, OH 44672 2b Employer Identification Number (EIN) 34-1351168 2c Plan Sponsor's telephone number 330-938-2134 2d Business code (see instructions) 332700

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	400
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)	302
	6a(2)	305
	6b	6
	6c	79
	6d	390
	6e	0
	6f	390
	6g(1)	398
	6g(2)	379
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 checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

a Pension Schedules

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

b General Schedules

- (1) **H** (Financial Information)
- (2) **I** (Financial Information – Small Plan)
- (3) **A** (Insurance Information) – Number Attached 1
- (4) **C** (Service Provider Information)
- (5) **D** (DFE/Participating Plan Information)
- (6) **G** (Financial Transaction Schedules)

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 _____

<p>SCHEDULE A (Form 5500)</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan MILLER PRODUCTS, INC. 401(K) PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>003</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 MILLER PRODUCTS, INC.</p>	<p>D Employer Identification Number (EIN) 34-1351168</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY U.S.A.

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	106182	559	01/01/2024	12/31/2024

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

<p>(a) Total amount of commissions paid</p> <p style="text-align: center;">0</p>	<p>(b) Total amount of fees paid</p> <p style="text-align: center;">10369</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	10369	TPA FEES & COMPENSATION	5

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

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

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

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

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

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

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

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

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

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

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

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

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	24113143

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

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

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

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

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

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

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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 MILLER PRODUCTS, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	003
C Plan sponsor's name as shown on line 2a of Form 5500 MILLER PRODUCTS, INC.	D Employer Identification Number (EIN) 34-1351168	

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

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

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

EDWARD D, JONES & CO., L.P.

43-0345811

(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	RIA	46362	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)

JOHN HANCOCK LIFE INSURANCE CO USA

01-0233346

(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 28 59 60 62 63 67 68	RECORDKEEPER	13911	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)

WILSHIRE ASSOCIATES INC

95-2755361

(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	RIA	4636	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2024 This Form is Open to Public Inspection.
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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>MILLER PRODUCTS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MILLER PRODUCTS, INC.</u>	D Employer Identification Number (EIN) <u>34-1351168</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>JH MULTIMANAGER 2065 LIFETIME</u>		
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>		
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23759</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTIMANAGER 2060 LIFETIME</u>		
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>		
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>252009</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTIMANAGER 2055 LIFETIME</u>		
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>		
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>115041</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTIMANAGER 2050 LIFETIME</u>		
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>		
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>260239</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTIMANAGER 2045 LIFETIME</u>		
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>		
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>204729</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTIMANAGER 2040 LIFETIME</u>		
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>		
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>479519</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>JH MULTIMANAGER 2035 LIFETIME</u>		
b Name of sponsor of entity listed in (a): <u>JOHN HANCOCK USA</u>		
c EIN-PN <u>01-0233346-000</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>739264</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER 2030 LIFETIME](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	387220
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER 2025 LIFETIME](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	883481
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER 2020 LIFETIME](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	146481
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER 2015 LIFETIME](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	10093
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER 2010 LIFETIME](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	4667
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER AGGRESSIVE LS](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	358224
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER GROWTH LS](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	878781
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER BALANCED LS](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	1187160
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER MODERATE LS](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	555157
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a Name of MTIA, CCT, PSA, or 103-12 IE: [JH MULTIMANAGER CONSERV LS](#)

b Name of sponsor of entity listed in (a): [JOHN HANCOCK USA](#)

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)	216026
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a Name of MTIA, CCT, PSA, or 103-12 IE: DFA US TARGETED VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 194725
a Name of MTIA, CCT, PSA, or 103-12 IE: DFA U.S. SMALL CAP FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 212857
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY CONTRAFUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5366210
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 250637
a Name of MTIA, CCT, PSA, or 103-12 IE: MID VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 195354
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM JENNISON MID CAP GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1241693
a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 943934
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL CAP GROW INDEX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 188228
a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL WORLD GROWTH & INCOME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 732895
a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS FUNDAMENTAL INV		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2121870

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS NEW PERSPECTIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1242962
a Name of MTIA, CCT, PSA, or 103-12 IE: FUNDAMENTAL LARGE CAP VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 276892
a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE EQUITY INC		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 840084
a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON WORLD		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 73523
a Name of MTIA, CCT, PSA, or 103-12 IE: AF AMERICAN BALANCED FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 661456
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR TOTAL BOND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1081468
a Name of MTIA, CCT, PSA, or 103-12 IE: TEMPLETON GLOBAL BOND FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 91841
a Name of MTIA, CCT, PSA, or 103-12 IE: MONEY MARKET FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 482040
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SHORT-TERM FEDERAL		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1212623
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 MILLER PRODUCTS, INC. 401(K) PLAN	B Three-digit plan number (PN) 003
C Plan sponsor's name as shown on line 2a of Form 5500 MILLER PRODUCTS, INC.	D Employer Identification Number (EIN) 34-1351168

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

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	5669	10632
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	274731
(2) Participant contributions	1b(2)		
(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)	688499	758101
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	20831384	24113143
(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)		
(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	21525552	25156607
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	21525552	25156607

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)	619264	
(B) Participants.....	2a(1)(B)	635493	
(C) Others (including rollovers).....	2a(1)(C)	17337	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1272094
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)	48852	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		48852
(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)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(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)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		3400594
(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)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4721540

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	961950	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		961950
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		3593
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	10369	
(3) Recordkeeping fees	2i(3)	63575	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	50998	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		124942
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1090485

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		3631055
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **HIRTH NORRIS & GARRISON LLP**

(2) EIN: **31-1158488**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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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>MILLER PRODUCTS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MILLER PRODUCTS, INC.</u>	D Employer Identification Number (EIN) <u>34-1351168</u>	

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

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

1		0
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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): 01-0233346

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	
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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.)
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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
6 b Enter the amount contributed by the employer to the plan for this plan year	6b
6 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
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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.
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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 Q703214A.

MILLER PRODUCTS, INC. 401(K) PLAN

FINANCIAL STATEMENTS

* * * * *

DECEMBER 31, 2024 and 2023

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Hirth Norris & Garrison, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Jodi L. Garrison, CPA | Timothy R. Harris, CPA

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Miller Products, Inc. 401(K) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements

We have performed audit of the accompanying financial statements of Miller Products, Inc. 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), an 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 statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Products, Inc. 401(K) Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

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

INDEPENDENT AUDITOR'S 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Products, Inc. 401(K) 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 Miller Products, Inc. 401(K) Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

INDEPENDENT AUDITOR'S REPORT (Continued)

- 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 Miller Products, Inc. 401(K) Plan's 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 Miller Products, Inc. 401(K) 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.

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedules of Assets Held for Investments and Schedule of Reportable Transactions as of and for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

INDEPENDENT AUDITOR'S REPORT (Continued)

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Keith Nauds ; Hanson

Grove City, Ohio
July 9, 2025

MILLER PRODUCTS, INC. 401(K) PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and cash equivalents	\$ 10,632	\$ 5,670
Investments - at fair value (Note 4)	24,113,143	20,831,384
Receivables		
Employer contributions	274,731	344,533
Notes receivable from participants	<u>758,101</u>	<u>688,499</u>
Total receivables	<u>1,032,832</u>	<u>1,033,032</u>
Total assets	25,156,607	21,870,086
 LIABILITIES		
	<u>0</u>	<u>0</u>
 NET ASSETS AVAILABLE FOR BENEFITS		
	<u>\$ 25,156,607</u>	<u>\$ 21,870,086</u>

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

MILLER PRODUCTS, INC. 401(K) PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
INCREASES		
Contributions – participants	\$ 635,493	\$ 635,706
Contributions – employer	274,731	344,533
Contributions – rollover	17,337	94,506
Investment Income		
Interest, participant loans	48,852	41,709
Net gains (losses) on investments	<u>3,400,593</u>	<u>3,445,534</u>
Total investment income	<u>3,449,445</u>	<u>3,487,243</u>
Total increases	4,377,006	4,561,988
DECREASES		
Benefit payments to participants	965,543	2,645,506
Administrative fees	<u>124,942</u>	<u>108,612</u>
Total decreases	<u>1,090,485</u>	<u>2,754,118</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	3,286,521	1,807,870
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>21,870,086</u>	<u>20,062,216</u>
End of year	<u>\$ 25,156,607</u>	<u>\$ 21,870,086</u>

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

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – DESCRIPTION OF THE PLAN

Miller Products, Inc. 401(K) Plan (The Plan) is a defined contribution profit sharing plan for the purpose of providing retirement benefits to employees of Miller Products, Inc. (the Plan Sponsor and Company) under the provisions of section 401(a) of the United States Internal Revenue Code (the IRC), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company and any adopting participating employers. The Plan is funded by employee compensation deferral contributions, employee rollover contributions, plan sponsor matching contributions and plan sponsor discretionary profit-sharing contributions. The Plan is subject to the provisions of ERISA as well as certain provisions of the federal income tax laws.

General

All employees who are 21 years old and have completed twelve months of service are eligible to and may participate in the Plan. An employee may begin to participate in The Plan on the first day of the next quarter after eligibility requirements have been met. Excluded employees include those covered by a collective bargaining agreement with pension benefits.

Contributions

The Plan is primarily funded by employee contributions based on a percentage (maximum 100%) of each participating employee's compensation. However, total deferrals by an individual participant in any calendar year may not exceed a dollar limit set by law (\$23,000 in 2024 and \$22,500 in 2023). Plan participants who are at least 50 years old by the end of the year may make special "catch-up" contributions. The limit for "catch-up" contributions was \$7,500 in 2024 and \$7,500 in 2023. The limit for both types of contributions may be increased in future years for changes in the cost of living.

The Plan sponsor may make a discretionary contribution which are allocated to plan participants based on the plan document provisions. Participants must be employed on the last day of the year and have earned 1,000 hours of service to be eligible to receive discretionary profit-sharing contributions.

Participants elect to allocate contributions between various investment fund options offered by The Plan as monitored and modified by the Plan Administrator and Plan Sponsor. Each fund provides different investment objectives and degrees of risk. Participants are permitted to change the investment direction of future contributions or redirect their invested account balances.

The Plan has an automatic enrollment provision (2% salary deferral with 1% increases annually on the first day of the plan year until reaching a maximum of 6%) which requires employees to elect out of The Plan if they do not wish to participate.

Participant Loans

Active Participants are permitted to borrow against their vested account balance a minimum of \$1,000 up to a maximum of the lesser of 50% of their vested account balance or \$50,000. The loans, in the form of promissory notes, are secured by the balances in the participant's account. The loans bear interest at reasonable rates commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest payments are paid through payroll deductions and are typically repaid within five (5) years.

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Withdrawals

Amounts can only be withdrawn from the Plan upon terminating employment, death, disability, attaining normal retirement age (age 59 ½), and hardship withdrawals subject to guidelines prescribed by the Internal Revenue Service. The Internal Revenue Code [Section 401(a)(9)] requires a participant to begin receiving required minimum distributions from The Plan at ages between 73 to 75 depending on the participants date of birth.

Vesting

Participants are fully vested at all times in their salary deferral contributions and earnings thereon. Participants vest in employee matching and discretionary contributions according to the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures are allocated at the discretion of the employer to either pay plan expenses, reduce employer contributions or be allocated to participants of The Plan. Unallocated forfeited amounts at year end were \$10,632 in 2024 and \$5,670 in 2023, respectively.

Participant Accounts

An account is maintained for each participant. The account balances are adjusted:

- For a pro rata share of investment income, expenses, gains and losses based on fund activity and the number of units held in the applicable fund.
- For salary deferral contributions made by the participant.
- For Plan sponsor matching contributions.
- For Plan sponsor discretionary profit-sharing contributions.
- For Plan expenses incurred by The Plan.
- For forfeited balances reallocated among existing, active participants.

NOTE 2 – ACCOUNTING POLICIES

Basis of Accounting

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

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – ACCOUNTING POLICIES (Continued)

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosures. Accordingly, actual results may differ from those estimates.

Valuation of Investments and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are valued at contract value. See Note 4 for more details with respect to fair value measurements. Interest and other income are recorded on the accrual basis. Purchases and sales of investments are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) of investments, including realized gains and losses on sales during the year and the current year changes in unrealized gains (losses) are presented in the statement of changes in net assets available for benefits.

Receivables

Employer contributions declared but not funded at year end are reflected as receivables. Employee contributions received but not remitted to the trustee at year end are reflected as receivables. Employer profit sharing contributions declared, but not paid until after year end are reflected as receivables. Given the nature of the receivables and the discretionary nature of the employer contribution, amounts recorded have been determined by the Plan Sponsor based in part on cash available to pay the said employer contribution. Accordingly, there is essentially no chance of the receivable experiencing a credit loss. The Plan Administrator and Plan Sponsor will review the historic experience, current conditions and projected profits and cash flow for the near future (1-2 years) in determining the collectability of such receivables. Accordingly, The Plan believes no allowance for credit losses is needed at this time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2024, and 2023, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the plan document.

Benefit Payments

Benefits are recorded when paid.

NOTE 3 – CERTIFIED INVESTMENT INFORMATION

All information included in the accompanying financial statements related to investments, including year-end fair values, notes receivable from participants, investment earnings (interest, dividends, gains, losses, appreciation and depreciation), interest on notes receivable, and ERISA-required supplemental

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – CERTIFIED INVESTMENT INFORMATION (Continued)

schedules have been prepared by or summarized from reports prepared by John Hancock Life Insurance Company (the custodian) for the years ended December 31, 2024 and 2023. The information was furnished to the Plan Administrator who has obtained certifications from the custodian that such information is complete and accurate. The custodian maintains separate accounts for each participant. It is the custodian's responsibility to invest a participant's funds as directed by the participant. Participants may change their investment options by contacting the custodian at any time either online or by a toll-free telephone number.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements authoritative literature established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

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

Level 2 – Inputs to the valuation methodology include quoted market prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

The following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2024 and 2023.

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Pooled Separate Accounts

Pooled separate accounts are valued using the net unit value of each sub-account at the close of business each day, including the value at yearend. The net unit value is determined by the custodian or manager of the fund and is based upon the fair value of the underlying assets held by the fund divided by the number of units held in the sub-account. Unit value is used as a practical expedient to estimate fair value. There are no participant redemption restrictions for these investments, the redemption notice period is applicable only to The Plan.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	<u>2024</u>	<u>2023</u>
Level 1	\$ 0	\$ 0
Level 2	0	0
Level 3	<u>0</u>	<u>0</u>
Total investments in the fair value hierarchy	0	0
Investments measured at unit value	<u>24,113,143</u>	<u>20,831,384</u>
Total investments at fair value	<u>\$ 24,113,143</u>	<u>\$ 20,831,384</u>
Pooled separate accounts – Fair value	\$ 24,113,143	\$ 20,831,384
Unfunded commitment	0	0
Redemption frequency	daily	daily
Redemption notice period	none	none

Gains and losses realized and unrealized, for the years ended December 31, 2024 and 2023, are reported under net appreciation (depreciation) in fair value of investments on the accompanying statement of changes in net assets available for benefits.

NOTE 5 – PLAN TERMINATION

Although it has not indicated intent to do so, The Plan sponsor has the right to terminate The Plan at any time subject to the provisions of ERISA. In the event of plan termination, no additional contributions will be made and all participant's accounts will become 100% vested. The Plan will direct the distribution of the participant's accounts in the manner permitted by The Plan as soon as practicable.

NOTE 6 – INCOME TAX STATUS

The Internal Revenue Service has ruled that the Plan qualifies as a tax-exempt plan under the applicable provisions of the Internal Revenue Code. The plan has been amended since receiving the exempt determination, however, the plan administrator believes the plan continues to operate and qualify in accordance with Internal Revenue Code requirements for tax-exempt status.

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – INCOME TAX STATUS (Continued)

The Plan does not believe there are currently any tax positions which have a reasonable possibility of change from taxing authorities. Accrued interest and penalties with uncertain tax positions, if any, are recognized as part of administrative expenses. There were no taxes or accrued interest, or penalties related to the tax positions of the Plan as of December 31, 2024. The years subject to examination by the authorities are 2024, 2023, and 2022.

NOTE 7 – ALLOCATION NET ASSETS

Net assets available for benefits at December 31, 2024 and 2023, include \$128,209 and \$128,209, respectively, allocated to the accounts of participants who as of or prior to that date had terminated employment with the Plan sponsor and were awaiting distribution of their account balances.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons. The Plan's investments include holdings managed by John Hancock, who also serves as trustee and custodian of the Plan's assets.

A majority of the administrative functions are performed by the officers and employees of the Plan Sponsor, who may also be participants in the Plan, at no cost to The Plan. During the year ended December 31, 2024 and 2023, The Plan made direct payments of \$124,942 and \$108,612 to certain parties-in-interest for administration and investment advisory fees as allowed by ERISA. The Plan Sponsor pays directly any other fees related to the operation of the Plan.

NOTE 9 – RISKS AND UNCERTANITIES

The Plan invests in various investment securities made available through the trustee as established by the plan administrator. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances, and the amounts reported in the statement of net assets available for benefits.

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The audited financial statements and form 5500 are in agreement.

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 11 – AMENDMENTS & SUBSEQUENT EVENTS

Subsequent events were evaluated through July 9, 2025, which is the date the statements were available to be issued.

MILLER PRODUCTS, INC. 401(K) PLAN

SUPPLEMENTAL SCHEDULES

* * * * *

DECEMBER 31, 2024

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4i, FORM 5500
SCHEDULE OF ASSETS HELD FOR INVESTMENT
DECEMBER 31, 2024

Identity of Issue	Description	Cost	Total units held	Current value
John Hancock Life Insurance Company	Pooled separate account - mutual funds			
	JH Multimanager 2065 Lifetime	\$ 20,826	1,540.294	\$ 23,759
	JH Multimanager 2060 Lifetime	192,074	10,718.119	252,009
	JH Multimanager 2055 Lifetime	91,566	4,685.546	115,041
	JH Multimanager 2050 Lifetime	188,556	9,071.217	260,239
	JH Multimanager 2045 Lifetime	151,392	7,275.270	204,729
	JH Multimanager 2040 Lifetime	370,669	17,471.976	479,519
	JH Multimanager 2035 Lifetime	557,740	28,296.342	739,264
	JH Multimanager 2030 Lifetime	306,231	16,091.757	387,220
	JH Multimanager 2025 Lifetime	694,678	39,614.081	883,481
	JH Multimanager 2020 Lifetime	120,303	7,186.648	146,481
	JH Multimanager 2015 Lifetime	9,378	532.575	10,093
	JH Multimanager 2010 Lifetime	4,271	273.475	4,667
	JH Multimanager Aggressive LS	275,580	9,158.680	358,224
	JH Multimanager Growth LS	618,958	24,362.532	878,781
	JH Multimanager Balanced LS	852,200	39,143.040	1,187,160
	JH Multimanager Moderate LS	438,456	22,471.894	555,157
	JH Multimanager Conserv LS	187,800	10,480.541	216,026
	DFA US Targeted Value Fund	139,930	3,474.605	194,725
	DFA U.S. Small Cap Fund	155,253	2,847.432	212,857
	Fidelity ContraFund	2,442,226	12,100.122	5,366,210
	Mid Cap Index Fund	164,233	4,494.437	250,637
	Mid Value Fund	158,262	5,226.633	195,354
	PGIM Jennison Mid Cap Growth	696,082	10,582.454	1,241,693
	Small Cap Value Fund	713,806	20,729.859	943,934
	Vanguard Small Cap Grow Index	134,733	1,764.663	188,228
	Capital World Growth & Income	511,912	6,938.154	732,895
	American Funds Fundamental Inv	1,196,243	11,880.710	2,121,870
	American Funds New Perspective	705,473	10,804.477	1,242,962
	Fundamental Large Cap Value	157,943	5,427.749	276,892
	T. Rowe Price Equity Inc	505,769	10,600.724	840,084
	Templeton World	52,487	2,255.833	73,523
	AF American Balanced Fund	533,367	11,154.906	661,456
	Fidelity Advisor Total Bond	1,024,867	80,135.656	1,081,468
	Templeton Global Bond Fund	111,390	8,250.864	91,841
	Money Market Fund	452,810	404,714.836	482,040
	Vanguard Short-Term Federal	1,136,935	97,081.143	1,212,624
		<u>16,074,399</u>		<u>24,113,143</u>
John Hancock Life Insurance Company	Cash account	10,632	1.000	10,632
	Participant loans	758,101	1.000	<u>758,101</u>
	Total invested assets held at yearend			<u><u>\$ 24,881,876</u></u>

MILLER PRODUCTS, INC. 401(K) PLAN
 EIN: 34-1351168 PN: 003
 SCHEDULE H, LINE 4j, FORM 5500
 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
	None							
<u>CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS</u>								
<u>CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS</u>								
John Hancock Life Insurance Company	AF American Balanced Fund (60 purchases)	\$ 244,121	n/a	n/a	n/a	\$ 244,121	n/a	n/a
	AF American Balanced Fund (38 sales)	n/a	\$ 46,034	n/a	n/a	\$ 33,980	\$ 46,034	\$ 12,054
John Hancock Life Insurance Company	American Funds Fundamental Inv (62 purchases)	\$ 306,043	n/a	n/a	n/a	\$ 306,043	n/a	n/a
	American Funds Fundamental Inv (50 sales)	n/a	\$ 316,164	n/a	n/a	\$ 177,545	\$ 316,164	\$ 138,619
John Hancock Life Insurance Company	JH Multimanager Aggressive LS (58 purchases)	\$ 120,317	n/a	n/a	n/a	\$ 120,317	n/a	n/a
	JH Multimanager Aggressive LS (37 sales)	n/a	\$ 55,876	n/a	n/a	\$ 39,862	\$ 55,876	\$ 16,015
John Hancock Life Insurance Company	American Funds New Perspective (60 purchases)	\$ 42,406	n/a	n/a	n/a	\$ 42,406	n/a	n/a
	American Funds New Perspective (45 sales)	n/a	\$ 51,615	n/a	n/a	\$ 30,475	\$ 51,615	\$ 21,140

MILLER PRODUCTS, INC. 401(K) PLAN
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 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Balanced LS (62 purchases)	\$ 63,357	n/a	n/a	n/a	\$ 63,358	n/a	n/a
	JH Multimanager Balanced LS (37 sales)	n/a	\$ 107,319	n/a	n/a	\$ 75,832	\$ 107,319	\$ 31,487
John Hancock Life Insurance Company	Capital World Growth & Income (59 purchases)	\$ 94,412	n/a	n/a	n/a	\$ 94,412	n/a	n/a
	Capital World Growth & Income (52 sales)	n/a	\$ 174,091	n/a	n/a	\$ 121,941	\$ 174,091	\$ 52,150
John Hancock Life Insurance Company	JH Multimanager Conserv LS (58 purchases)	\$ 28,393	n/a	n/a	n/a	\$ 28,393	n/a	n/a
	JH Multimanager Conserv LS (24 sales)	n/a	\$ 1,008	n/a	n/a	\$ 879	\$ 1,008	\$ 128
John Hancock Life Insurance Company	Fidelity ContraFund (62 purchases)	\$ 602,871	n/a	n/a	n/a	\$ 602,871	n/a	n/a
	Fidelity ContraFund (54 sales)	n/a	\$ 311,939	n/a	n/a	\$ 139,982	\$ 311,939	\$ 171,957
John Hancock Life Insurance Company	T. Rowe Price Equity Inc (58 purchases)	\$ 24,107	n/a	n/a	n/a	\$ 24,107	n/a	n/a
	T. Rowe Price Equity Inc (43 sales)	n/a	\$ 141,615	n/a	n/a	\$ 92,054	\$ 141,615	\$ 49,561

MILLER PRODUCTS, INC. 401(K) PLAN
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 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Templeton World (57 purchases)	\$ 4,821	n/a	n/a	n/a	\$ 4,821	n/a	n/a
	Templeton World (32 sales)	n/a	\$ 16,332	n/a	n/a	\$ 11,584	\$ 16,332	\$ 4,748
John Hancock Life Insurance Company	DFA US Targeted Value Fund (60 purchases)	\$ 43,164	n/a	n/a	n/a	\$ 43,164	n/a	n/a
	DFA US Targeted Value Fund (18 sales)	n/a	\$ 1,279	n/a	n/a	\$ 917	\$ 1,279	\$ 362
John Hancock Life Insurance Company	Fundamental Large Cap Value (56 purchases)	\$ 20,430	n/a	n/a	n/a	\$ 20,430	n/a	n/a
	Fundamental Large Cap Value (42 sales)	n/a	\$ 34,725	n/a	n/a	\$ 20,085	\$ 34,725	\$ 14,639
John Hancock Life Insurance Company	Fidelity Advisor Total Bond (64 purchases)	\$ 393,919	n/a	n/a	n/a	\$ 393,919	n/a	n/a
	Fidelity Advisor Total Bond (49 sales)	n/a	\$ 158,131	n/a	n/a	\$ 148,426	\$ 158,131	\$ 9,705
John Hancock Life Insurance Company	JH Multimanager Growth LS (60 purchases)	\$ 68,900	n/a	n/a	n/a	\$ 68,900	n/a	n/a
	JH Multimanager Growth LS (33 sales)	n/a	\$ 227,370	n/a	n/a	\$ 154,212	\$ 227,370	\$ 73,159

MILLER PRODUCTS, INC. 401(K) PLAN
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(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Vanguard Short-Term Federal (57 purchases)	\$ 104,700	n/a	n/a	n/a	\$ 104,700	n/a	n/a
	Vanguard Short-Term Federal (58 sales)	n/a	\$ 178,815	n/a	n/a	\$ 171,171	\$ 178,815	\$ 7,644
John Hancock Life Insurance Company	PGIM Jennison Mid Cap Growth (62 purchases)	\$ 65,955	n/a	n/a	n/a	\$ 65,955	n/a	n/a
	PGIM Jennison Mid Cap Growth (37 sales)	n/a	\$ 309,318	n/a	n/a	\$ 180,045	\$ 309,318	\$ 129,273
John Hancock Life Insurance Company	JH Multimanager 2010 Lifetime (30 purchases)	\$ 1,811	n/a	n/a	n/a	\$ 1,811	n/a	n/a
	JH Multimanager 2010 Lifetime (16 sales)	n/a	\$ 20	n/a	n/a	\$ 18	\$ 20	\$ 2
John Hancock Life Insurance Company	JH Multimanager 2015 Lifetime (4 purchases)	\$ 882	n/a	n/a	n/a	\$ 882	n/a	n/a
	JH Multimanager 2015 Lifetime (19 sales)	n/a	\$ 163	n/a	n/a	\$ 150	\$ 163	\$ 13
John Hancock Life Insurance Company	JH Multimanager 2020 Lifetime (59 purchases)	\$ 14,483	n/a	n/a	n/a	\$ 14,483	n/a	n/a
	JH Multimanager 2020 Lifetime (20 sales)	n/a	\$ 18,001	n/a	n/a	\$ 15,128	\$ 18,001	\$ 2,873

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 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2025 Lifetime (32 purchases)	\$ 69,602	n/a	n/a	n/a	\$ 69,602	n/a	n/a
	JH Multimanager 2025 Lifetime (33 sales)	n/a	\$ 19,065	n/a	n/a	\$ 15,152	\$ 19,065	\$ 3,914
John Hancock Life Insurance Company	JH Multimanager 2030 Lifetime (59 purchases)	\$ 62,000	n/a	n/a	n/a	\$ 62,000	n/a	n/a
	JH Multimanager 2030 Lifetime (36 sales)	n/a	\$ 92,649	n/a	n/a	\$ 72,469	\$ 92,649	\$ 20,181
John Hancock Life Insurance Company	JH Multimanager 2035 Lifetime (58 purchases)	\$ 85,392	n/a	n/a	n/a	\$ 85,392	n/a	n/a
	JH Multimanager 2035 Lifetime (32 sales)	n/a	\$ 16,362	n/a	n/a	\$ 12,444	\$ 16,362	\$ 3,917
John Hancock Life Insurance Company	JH Multimanager 2040 Lifetime (57 purchases)	\$ 73,997	n/a	n/a	n/a	\$ 73,997	n/a	n/a
	JH Multimanager 2040 Lifetime (45 sales)	n/a	\$ 21,087	n/a	n/a	\$ 16,828	\$ 21,087	\$ 4,259
John Hancock Life Insurance Company	JH Multimanager 2045 Lifetime (56 purchases)	\$ 39,513	n/a	n/a	n/a	\$ 39,513	n/a	n/a
	JH Multimanager 2045 Lifetime (37 sales)	n/a	\$ 17,567	n/a	n/a	\$ 12,920	\$ 17,567	\$ 4,647

MILLER PRODUCTS, INC. 401(K) PLAN
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 SCHEDULE OF REPORTABLE TRANSACTIONS
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(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2050 Lifetime (60 purchases)	\$ 50,452	n/a	n/a	n/a	\$ 50,452	n/a	n/a
	JH Multimanager 2050 Lifetime (45 sales)	n/a	\$ 89,036	n/a	n/a	\$ 66,130	\$ 89,036	\$ 22,906
John Hancock Life Insurance Company	JH Multimanager 2055 Lifetime (56 purchases)	\$ 33,707	n/a	n/a	n/a	\$ 33,707	n/a	n/a
	JH Multimanager 2055 Lifetime (42 sales)	n/a	\$ 16,484	n/a	n/a	\$ 13,432	\$ 16,484	\$ 3,052
John Hancock Life Insurance Company	JH Multimanager 2060 Lifetime (56 purchases)	\$ 53,608	n/a	n/a	n/a	\$ 53,608	n/a	n/a
	JH Multimanager 2060 Lifetime (34 sales)	n/a	\$ 15,976	n/a	n/a	\$ 12,667	\$ 15,976	\$ 3,310
John Hancock Life Insurance Company	JH Multimanager 2065 Lifetime (30 purchases)	\$ 12,913	n/a	n/a	n/a	\$ 12,913	n/a	n/a
	JH Multimanager 2065 Lifetime (18 sales)	n/a	\$ 292	n/a	n/a	\$ 255	\$ 292	\$ 37
John Hancock Life Insurance Company	Mid Cap Index Fund (57 purchases)	\$ 11,553	n/a	n/a	n/a	\$ 11,553	n/a	n/a
	Mid Cap Index Fund (23 sales)	n/a	\$ 2,797	n/a	n/a	\$ 1,907	\$ 2,797	\$ 889

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(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Moderate LS (61 purchases)	\$ 37,328	n/a	n/a	n/a	\$ 37,328	n/a	n/a
	JH Multimanager Moderate LS (39 sales)	n/a	\$ 167,581	n/a	n/a	\$ 132,229	\$ 167,581	\$ 35,352
John Hancock Life Insurance Company	Money Market Fund (53 purchases)	\$ 142,618	n/a	n/a	n/a	\$ 142,618	n/a	n/a
	Money Market Fund (35 sales)	n/a	\$ 343,708	n/a	n/a	\$ 232,686	\$ 343,708	\$ 20,021
John Hancock Life Insurance Company	Mid Value Fund (59 purchases)	\$ 91,041	n/a	n/a	n/a	\$ 91,041	n/a	n/a
	Mid Value Fund (31 sales)	n/a	\$ 13,104	n/a	n/a	\$ 8,662	\$ 13,104	\$ 4,442
John Hancock Life Insurance Company	DFA U.S. Small Cap Fund (58 purchases)	\$ 37,215	n/a	n/a	n/a	\$ 37,215	n/a	n/a
	DFA U.S. Small Cap Fund (19 sales)	n/a	\$ 22,596	n/a	n/a	\$ 14,981	\$ 22,596	\$ 7,615
John Hancock Life Insurance Company	Small Cap Value Fund (62 purchases)	\$ 48,626	n/a	n/a	n/a	\$ 48,626	n/a	n/a
	Small Cap Value Fund (36 sales)	n/a	\$ 173,958	n/a	n/a	\$ 139,107	\$ 173,958	\$ 34,851

MILLER PRODUCTS, INC. 401(K) PLAN
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 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Templeton Global Bond Fund (57 purchases)	\$ 12,085	n/a	n/a	n/a	\$ 12,085	n/a	n/a
	Templeton Global Bond Fund (38 sales)	n/a	\$ 26,823	n/a	n/a	\$ 31,488	\$ 26,823	\$ (4,664)
John Hancock Life Insurance Company	Vanguard Small Cap Grow Index (57 purchases)	\$ 11,657	n/a	n/a	n/a	\$ 11,657	n/a	n/a
	Vanguard Small Cap Grow Index (26 sales)	n/a	\$ 48,509	n/a	n/a	\$ 34,030	\$ 48,509	\$ 14,479

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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

2024

Department of Labor Employee Benefits Security Administration

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

This Form is Open to Public Inspection

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 [] the DFVC program... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here...

Part II Basic Plan Information—enter all requested information

1a Name of plan MILLER PRODUCTS, INC. 401(K) PLAN 1b Three-digit plan number (PN) 003 1c Effective date of plan 12/01/1969 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) MILLER PRODUCTS, INC. 450 COURTNEY RD. SEBRING OH 44672 2b Employer Identification Number (EIN) 34-1351168 2c Plan Sponsor's telephone number 330-938-2134 2d Business code (see instructions) 332700

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, Date, Name. Row 1: Randy Kocher, 10-7-25, Randy Kocher. Row 2: Signature of employer/plan sponsor, Date, Enter name of individual signing as employer or plan sponsor. Row 3: Signature of DFE, Date, Enter name of individual signing as DFE.

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

Form 5500 (2024) v. 240311

MILLER PRODUCTS, INC. 401(K) PLAN

FINANCIAL STATEMENTS

* * * * *

DECEMBER 31, 2024 and 2023

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Hirth Norris & Garrison, LLP

CERTIFIED PUBLIC ACCOUNTANTS

Partners

Jodi L. Garrison, CPA | Timothy R. Harris, CPA

INDEPENDENT AUDITOR'S REPORT

Plan Administrator
Miller Products, Inc. 401(K) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements

We have performed audit of the accompanying financial statements of Miller Products, Inc. 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), an 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 statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Products, Inc. 401(K) Plan financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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

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

INDEPENDENT AUDITOR'S 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Products, Inc. 401(K) 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 Miller Products, Inc. 401(K) Plan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

INDEPENDENT AUDITOR'S REPORT (Continued)

- 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 Miller Products, Inc. 401(K) Plan's 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 Miller Products, Inc. 401(K) 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.

Other Matter – Supplemental Schedules Required by ERISA

The supplemental schedules of Assets Held for Investments and Schedule of Reportable Transactions as of and for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

INDEPENDENT AUDITOR'S REPORT (Continued)

- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Keith Nauds ; Hanson

Grove City, Ohio
July 9, 2025

MILLER PRODUCTS, INC. 401(K) PLAN
 STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
 DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and cash equivalents	\$ 10,632	\$ 5,670
Investments - at fair value (Note 4)	24,113,143	20,831,384
Receivables		
Employer contributions	274,731	344,533
Notes receivable from participants	<u>758,101</u>	<u>688,499</u>
Total receivables	<u>1,032,832</u>	<u>1,033,032</u>
Total assets	25,156,607	21,870,086
LIABILITIES	<u>0</u>	<u>0</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 25,156,607</u>	<u>\$ 21,870,086</u>

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

MILLER PRODUCTS, INC. 401(K) PLAN
 STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
 FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
INCREASES		
Contributions – participants	\$ 635,493	\$ 635,706
Contributions – employer	274,731	344,533
Contributions – rollover	17,337	94,506
Investment Income		
Interest, participant loans	48,852	41,709
Net gains (losses) on investments	<u>3,400,593</u>	<u>3,445,534</u>
Total investment income	<u>3,449,445</u>	<u>3,487,243</u>
Total increases	4,377,006	4,561,988
DECREASES		
Benefit payments to participants	965,543	2,645,506
Administrative fees	<u>124,942</u>	<u>108,612</u>
Total decreases	<u>1,090,485</u>	<u>2,754,118</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	3,286,521	1,807,870
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>21,870,086</u>	<u>20,062,216</u>
End of year	<u>\$ 25,156,607</u>	<u>\$ 21,870,086</u>

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

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – DESCRIPTION OF THE PLAN

Miller Products, Inc. 401(K) Plan (The Plan) is a defined contribution profit sharing plan for the purpose of providing retirement benefits to employees of Miller Products, Inc. (the Plan Sponsor and Company) under the provisions of section 401(a) of the United States Internal Revenue Code (the IRC), which includes a qualified cash or deferred arrangement as described in Section 401(k) of the IRC, for the benefit of eligible employees of the Company and any adopting participating employers. The Plan is funded by employee compensation deferral contributions, employee rollover contributions, plan sponsor matching contributions and plan sponsor discretionary profit-sharing contributions. The Plan is subject to the provisions of ERISA as well as certain provisions of the federal income tax laws.

General

All employees who are 21 years old and have completed twelve months of service are eligible to and may participate in the Plan. An employee may begin to participate in The Plan on the first day of the next quarter after eligibility requirements have been met. Excluded employees include those covered by a collective bargaining agreement with pension benefits.

Contributions

The Plan is primarily funded by employee contributions based on a percentage (maximum 100%) of each participating employee's compensation. However, total deferrals by an individual participant in any calendar year may not exceed a dollar limit set by law (\$23,000 in 2024 and \$22,500 in 2023). Plan participants who are at least 50 years old by the end of the year may make special "catch-up" contributions. The limit for "catch-up" contributions was \$7,500 in 2024 and \$7,500 in 2023. The limit for both types of contributions may be increased in future years for changes in the cost of living.

The Plan sponsor may make a discretionary contribution which are allocated to plan participants based on the plan document provisions. Participants must be employed on the last day of the year and have earned 1,000 hours of service to be eligible to receive discretionary profit-sharing contributions.

Participants elect to allocate contributions between various investment fund options offered by The Plan as monitored and modified by the Plan Administrator and Plan Sponsor. Each fund provides different investment objectives and degrees of risk. Participants are permitted to change the investment direction of future contributions or redirect their invested account balances.

The Plan has an automatic enrollment provision (2% salary deferral with 1% increases annually on the first day of the plan year until reaching a maximum of 6%) which requires employees to elect out of The Plan if they do not wish to participate.

Participant Loans

Active Participants are permitted to borrow against their vested account balance a minimum of \$1,000 up to a maximum of the lesser of 50% of their vested account balance or \$50,000. The loans, in the form of promissory notes, are secured by the balances in the participant's account. The loans bear interest at reasonable rates commensurate with local prevailing rates as determined by the Plan Administrator. Principal and interest payments are paid through payroll deductions and are typically repaid within five (5) years.

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

Withdrawals

Amounts can only be withdrawn from the Plan upon terminating employment, death, disability, attaining normal retirement age (age 59 ½), and hardship withdrawals subject to guidelines prescribed by the Internal Revenue Service. The Internal Revenue Code [Section 401(a)(9)] requires a participant to begin receiving required minimum distributions from The Plan at ages between 73 to 75 depending on the participants date of birth.

Vesting

Participants are fully vested at all times in their salary deferral contributions and earnings thereon. Participants vest in employee matching and discretionary contributions according to the following schedule:

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Forfeitures

Forfeitures are allocated at the discretion of the employer to either pay plan expenses, reduce employer contributions or be allocated to participants of The Plan. Unallocated forfeited amounts at year end were \$10,632 in 2024 and \$5,670 in 2023, respectively.

Participant Accounts

An account is maintained for each participant. The account balances are adjusted:

- For a pro rata share of investment income, expenses, gains and losses based on fund activity and the number of units held in the applicable fund.
- For salary deferral contributions made by the participant.
- For Plan sponsor matching contributions.
- For Plan sponsor discretionary profit-sharing contributions.
- For Plan expenses incurred by The Plan.
- For forfeited balances reallocated among existing, active participants.

NOTE 2 – ACCOUNTING POLICIES

Basis of Accounting

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

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 2 – ACCOUNTING POLICIES (Continued)

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein and disclosures. Accordingly, actual results may differ from those estimates.

Valuation of Investments and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are valued at contract value. See Note 4 for more details with respect to fair value measurements. Interest and other income are recorded on the accrual basis. Purchases and sales of investments are recorded on the trade-date basis. Dividends are recorded on the ex-dividend date. The net appreciation (depreciation) of investments, including realized gains and losses on sales during the year and the current year changes in unrealized gains (losses) are presented in the statement of changes in net assets available for benefits.

Receivables

Employer contributions declared but not funded at year end are reflected as receivables. Employee contributions received but not remitted to the trustee at year end are reflected as receivables. Employer profit sharing contributions declared, but not paid until after year end are reflected as receivables. Given the nature of the receivables and the discretionary nature of the employer contribution, amounts recorded have been determined by the Plan Sponsor based in part on cash available to pay the said employer contribution. Accordingly, there is essentially no chance of the receivable experiencing a credit loss. The Plan Administrator and Plan Sponsor will review the historic experience, current conditions and projected profits and cash flow for the near future (1-2 years) in determining the collectability of such receivables. Accordingly, The Plan believes no allowance for credit losses is needed at this time.

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. As of December 31, 2024, and 2023, no allowance for credit losses has been recorded. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the plan document.

Benefit Payments

Benefits are recorded when paid.

NOTE 3 – CERTIFIED INVESTMENT INFORMATION

All information included in the accompanying financial statements related to investments, including year-end fair values, notes receivable from participants, investment earnings (interest, dividends, gains, losses, appreciation and depreciation), interest on notes receivable, and ERISA-required supplemental

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 3 – CERTIFIED INVESTMENT INFORMATION (Continued)

schedules have been prepared by or summarized from reports prepared by John Hancock Life Insurance Company (the custodian) for the years ended December 31, 2024 and 2023. The information was furnished to the Plan Administrator who has obtained certifications from the custodian that such information is complete and accurate. The custodian maintains separate accounts for each participant. It is the custodian's responsibility to invest a participant's funds as directed by the participant. Participants may change their investment options by contacting the custodian at any time either online or by a toll-free telephone number.

NOTE 4 – FAIR VALUE MEASUREMENTS

The Plan's investments are reported at fair value. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements authoritative literature established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices for identical assets, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs were used only when Level 1 or Level 2 inputs were not available.

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

Level 2 – Inputs to the valuation methodology include quoted market prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

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

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

The following is a description of the valuation methodologies used for assets measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in the methodologies used at December 31, 2024 and 2023.

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Pooled Separate Accounts

Pooled separate accounts are valued using the net unit value of each sub-account at the close of business each day, including the value at yearend. The net unit value is determined by the custodian or manager of the fund and is based upon the fair value of the underlying assets held by the fund divided by the number of units held in the sub-account. Unit value is used as a practical expedient to estimate fair value. There are no participant redemption restrictions for these investments, the redemption notice period is applicable only to The Plan.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value:

	<u>2024</u>	<u>2023</u>
Level 1	\$ 0	\$ 0
Level 2	0	0
Level 3	<u>0</u>	<u>0</u>
Total investments in the fair value hierarchy	0	0
Investments measured at unit value	<u>24,113,143</u>	<u>20,831,384</u>
Total investments at fair value	<u>\$ 24,113,143</u>	<u>\$ 20,831,384</u>
Pooled separate accounts – Fair value	\$ 24,113,143	\$ 20,831,384
Unfunded commitment	0	0
Redemption frequency	daily	daily
Redemption notice period	none	none

Gains and losses realized and unrealized, for the years ended December 31, 2024 and 2023, are reported under net appreciation (depreciation) in fair value of investments on the accompanying statement of changes in net assets available for benefits.

NOTE 5 – PLAN TERMINATION

Although it has not indicated intent to do so, The Plan sponsor has the right to terminate The Plan at any time subject to the provisions of ERISA. In the event of plan termination, no additional contributions will be made and all participant's accounts will become 100% vested. The Plan will direct the distribution of the participant's accounts in the manner permitted by The Plan as soon as practicable.

NOTE 6 – INCOME TAX STATUS

The Internal Revenue Service has ruled that the Plan qualifies as a tax-exempt plan under the applicable provisions of the Internal Revenue Code. The plan has been amended since receiving the exempt determination, however, the plan administrator believes the plan continues to operate and qualify in accordance with Internal Revenue Code requirements for tax-exempt status.

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 6 – INCOME TAX STATUS (Continued)

The Plan does not believe there are currently any tax positions which have a reasonable possibility of change from taxing authorities. Accrued interest and penalties with uncertain tax positions, if any, are recognized as part of administrative expenses. There were no taxes or accrued interest, or penalties related to the tax positions of the Plan as of December 31, 2024. The years subject to examination by the authorities are 2024, 2023, and 2022.

NOTE 7 – ALLOCATION NET ASSETS

Net assets available for benefits at December 31, 2024 and 2023, include \$128,209 and \$128,209, respectively, allocated to the accounts of participants who as of or prior to that date had terminated employment with the Plan sponsor and were awaiting distribution of their account balances.

NOTE 8 – PARTY-IN-INTEREST TRANSACTIONS

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees are covered by the Plan, an employee organization whose members are covered by the Plan, a person who owns 50 percent or more of such an employer or employee association or relatives of such persons. The Plan's investments include holdings managed by John Hancock, who also serves as trustee and custodian of the Plan's assets.

A majority of the administrative functions are performed by the officers and employees of the Plan Sponsor, who may also be participants in the Plan, at no cost to The Plan. During the year ended December 31, 2024 and 2023, The Plan made direct payments of \$124,942 and \$108,612 to certain parties-in-interest for administration and investment advisory fees as allowed by ERISA. The Plan Sponsor pays directly any other fees related to the operation of the Plan.

NOTE 9 – RISKS AND UNCERTANITIES

The Plan invests in various investment securities made available through the trustee as established by the plan administrator. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances, and the amounts reported in the statement of net assets available for benefits.

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The audited financial statements and form 5500 are in agreement.

MILLER PRODUCTS, INC. 401(K) PLAN
NOTES TO FINANCIAL STATEMENTS

NOTE 11 – AMENDMENTS & SUBSEQUENT EVENTS

Subsequent events were evaluated through July 9, 2025, which is the date the statements were available to be issued.

MILLER PRODUCTS, INC. 401(K) PLAN

SUPPLEMENTAL SCHEDULES

* * * * *

DECEMBER 31, 2024

MILLER PRODUCTS, INC. 401(K) PLAN
EIN: 34-1351168 PN: 003
SCHEDULE H, LINE 4i, FORM 5500
SCHEDULE OF ASSETS HELD FOR INVESTMENT
DECEMBER 31, 2024

Identity of Issue	Description	Cost	Total units held	Current value
John Hancock Life Insurance Company	Pooled separate account - mutual funds			
	JH Multimanager 2065 Lifetime	\$ 20,826	1,540.294	\$ 23,759
	JH Multimanager 2060 Lifetime	192,074	10,718.119	252,009
	JH Multimanager 2055 Lifetime	91,566	4,685.546	115,041
	JH Multimanager 2050 Lifetime	188,556	9,071.217	260,239
	JH Multimanager 2045 Lifetime	151,392	7,275.270	204,729
	JH Multimanager 2040 Lifetime	370,669	17,471.976	479,519
	JH Multimanager 2035 Lifetime	557,740	28,296.342	739,264
	JH Multimanager 2030 Lifetime	306,231	16,091.757	387,220
	JH Multimanager 2025 Lifetime	694,678	39,614.081	883,481
	JH Multimanager 2020 Lifetime	120,303	7,186.648	146,481
	JH Multimanager 2015 Lifetime	9,378	532.575	10,093
	JH Multimanager 2010 Lifetime	4,271	273.475	4,667
	JH Multimanager Aggressive LS	275,580	9,158.680	358,224
	JH Multimanager Growth LS	618,958	24,362.532	878,781
	JH Multimanager Balanced LS	852,200	39,143.040	1,187,160
	JH Multimanager Moderate LS	438,456	22,471.894	555,157
	JH Multimanager Conserv LS	187,800	10,480.541	216,026
	DFA US Targeted Value Fund	139,930	3,474.605	194,725
	DFA U.S. Small Cap Fund	155,253	2,847.432	212,857
	Fidelity ContraFund	2,442,226	12,100.122	5,366,210
	Mid Cap Index Fund	164,233	4,494.437	250,637
	Mid Value Fund	158,262	5,226.633	195,354
	PGIM Jennison Mid Cap Growth	696,082	10,582.454	1,241,693
	Small Cap Value Fund	713,806	20,729.859	943,934
	Vanguard Small Cap Grow Index	134,733	1,764.663	188,228
	Capital World Growth & Income	511,912	6,938.154	732,895
	American Funds Fundamental Inv	1,196,243	11,880.710	2,121,870
	American Funds New Perspective	705,473	10,804.477	1,242,962
	Fundamental Large Cap Value	157,943	5,427.749	276,892
	T. Rowe Price Equity Inc	505,769	10,600.724	840,084
	Templeton World	52,487	2,255.833	73,523
	AF American Balanced Fund	533,367	11,154.906	661,456
	Fidelity Advisor Total Bond	1,024,867	80,135.656	1,081,468
	Templeton Global Bond Fund	111,390	8,250.864	91,841
	Money Market Fund	452,810	404,714.836	482,040
	Vanguard Short-Term Federal	1,136,935	97,081.143	1,212,624
		<u>16,074,399</u>		<u>24,113,143</u>
John Hancock Life Insurance Company	Cash account	10,632	1.000	10,632
	Participant loans	758,101	1.000	<u>758,101</u>
	Total invested assets held at yearend			<u><u>\$ 24,881,876</u></u>

MILLER PRODUCTS, INC. 401(K) PLAN
 EIN: 34-1351168 PN: 003
 SCHEDULE H, LINE 4j, FORM 5500
 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
	None							
<u>CATEGORY (i) - INDIVIDUAL TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS</u>								
<u>CATEGORY (iii) - SERIES OF TRANSACTIONS IN EXCESS OF 5% OF PLAN ASSETS</u>								
John Hancock Life Insurance Company	AF American Balanced Fund (60 purchases)	\$ 244,121	n/a	n/a	n/a	\$ 244,121	n/a	n/a
	AF American Balanced Fund (38 sales)	n/a	\$ 46,034	n/a	n/a	\$ 33,980	\$ 46,034	\$ 12,054
John Hancock Life Insurance Company	American Funds Fundamental Inv (62 purchases)	\$ 306,043	n/a	n/a	n/a	\$ 306,043	n/a	n/a
	American Funds Fundamental Inv (50 sales)	n/a	\$ 316,164	n/a	n/a	\$ 177,545	\$ 316,164	\$ 138,619
John Hancock Life Insurance Company	JH Multimanager Aggressive LS (58 purchases)	\$ 120,317	n/a	n/a	n/a	\$ 120,317	n/a	n/a
	JH Multimanager Aggressive LS (37 sales)	n/a	\$ 55,876	n/a	n/a	\$ 39,862	\$ 55,876	\$ 16,015
John Hancock Life Insurance Company	American Funds New Perspective (60 purchases)	\$ 42,406	n/a	n/a	n/a	\$ 42,406	n/a	n/a
	American Funds New Perspective (45 sales)	n/a	\$ 51,615	n/a	n/a	\$ 30,475	\$ 51,615	\$ 21,140

MILLER PRODUCTS, INC. 401(K) PLAN
 EIN: 34-1351168 PN: 003
 SCHEDULE H, LINE 4j, FORM 5500
 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Balanced LS (62 purchases)	\$ 63,357	n/a	n/a	n/a	\$ 63,358	n/a	n/a
	JH Multimanager Balanced LS (37 sales)	n/a	\$ 107,319	n/a	n/a	\$ 75,832	\$ 107,319	\$ 31,487
John Hancock Life Insurance Company	Capital World Growth & Income (59 purchases)	\$ 94,412	n/a	n/a	n/a	\$ 94,412	n/a	n/a
	Capital World Growth & Income (52 sales)	n/a	\$ 174,091	n/a	n/a	\$ 121,941	\$ 174,091	\$ 52,150
John Hancock Life Insurance Company	JH Multimanager Conserv LS (58 purchases)	\$ 28,393	n/a	n/a	n/a	\$ 28,393	n/a	n/a
	JH Multimanager Conserv LS (24 sales)	n/a	\$ 1,008	n/a	n/a	\$ 879	\$ 1,008	\$ 128
John Hancock Life Insurance Company	Fidelity ContraFund (62 purchases)	\$ 602,871	n/a	n/a	n/a	\$ 602,871	n/a	n/a
	Fidelity ContraFund (54 sales)	n/a	\$ 311,939	n/a	n/a	\$ 139,982	\$ 311,939	\$ 171,957
John Hancock Life Insurance Company	T. Rowe Price Equity Inc (58 purchases)	\$ 24,107	n/a	n/a	n/a	\$ 24,107	n/a	n/a
	T. Rowe Price Equity Inc (43 sales)	n/a	\$ 141,615	n/a	n/a	\$ 92,054	\$ 141,615	\$ 49,561

MILLER PRODUCTS, INC. 401(K) PLAN
 EIN: 34-1351168 PN: 003
 SCHEDULE H, LINE 4j, FORM 5500
 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Templeton World (57 purchases)	\$ 4,821	n/a	n/a	n/a	\$ 4,821	n/a	n/a
	Templeton World (32 sales)	n/a	\$ 16,332	n/a	n/a	\$ 11,584	\$ 16,332	\$ 4,748
John Hancock Life Insurance Company	DFA US Targeted Value Fund (60 purchases)	\$ 43,164	n/a	n/a	n/a	\$ 43,164	n/a	n/a
	DFA US Targeted Value Fund (18 sales)	n/a	\$ 1,279	n/a	n/a	\$ 917	\$ 1,279	\$ 362
John Hancock Life Insurance Company	Fundamental Large Cap Value (56 purchases)	\$ 20,430	n/a	n/a	n/a	\$ 20,430	n/a	n/a
	Fundamental Large Cap Value (42 sales)	n/a	\$ 34,725	n/a	n/a	\$ 20,085	\$ 34,725	\$ 14,639
John Hancock Life Insurance Company	Fidelity Advisor Total Bond (64 purchases)	\$ 393,919	n/a	n/a	n/a	\$ 393,919	n/a	n/a
	Fidelity Advisor Total Bond (49 sales)	n/a	\$ 158,131	n/a	n/a	\$ 148,426	\$ 158,131	\$ 9,705
John Hancock Life Insurance Company	JH Multimanager Growth LS (60 purchases)	\$ 68,900	n/a	n/a	n/a	\$ 68,900	n/a	n/a
	JH Multimanager Growth LS (33 sales)	n/a	\$ 227,370	n/a	n/a	\$ 154,212	\$ 227,370	\$ 73,159

MILLER PRODUCTS, INC. 401(K) PLAN
 EIN: 34-1351168 PN: 003
 SCHEDULE H, LINE 4j, FORM 5500
 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	Vanguard Short-Term Federal (57 purchases)	\$ 104,700	n/a	n/a	n/a	\$ 104,700	n/a	n/a
	Vanguard Short-Term Federal (58 sales)	n/a	\$ 178,815	n/a	n/a	\$ 171,171	\$ 178,815	\$ 7,644
John Hancock Life Insurance Company	PGIM Jennison Mid Cap Growth (62 purchases)	\$ 65,955	n/a	n/a	n/a	\$ 65,955	n/a	n/a
	PGIM Jennison Mid Cap Growth (37 sales)	n/a	\$ 309,318	n/a	n/a	\$ 180,045	\$ 309,318	\$ 129,273
John Hancock Life Insurance Company	JH Multimanager 2010 Lifetime (30 purchases)	\$ 1,811	n/a	n/a	n/a	\$ 1,811	n/a	n/a
	JH Multimanager 2010 Lifetime (16 sales)	n/a	\$ 20	n/a	n/a	\$ 18	\$ 20	\$ 2
John Hancock Life Insurance Company	JH Multimanager 2015 Lifetime (4 purchases)	\$ 882	n/a	n/a	n/a	\$ 882	n/a	n/a
	JH Multimanager 2015 Lifetime (19 sales)	n/a	\$ 163	n/a	n/a	\$ 150	\$ 163	\$ 13
John Hancock Life Insurance Company	JH Multimanager 2020 Lifetime (59 purchases)	\$ 14,483	n/a	n/a	n/a	\$ 14,483	n/a	n/a
	JH Multimanager 2020 Lifetime (20 sales)	n/a	\$ 18,001	n/a	n/a	\$ 15,128	\$ 18,001	\$ 2,873

MILLER PRODUCTS, INC. 401(K) PLAN
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 SCHEDULE H, LINE 4j, FORM 5500
 SCHEDULE OF REPORTABLE TRANSACTIONS
 DECEMBER 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2025 Lifetime (32 purchases)	\$ 69,602	n/a	n/a	n/a	\$ 69,602	n/a	n/a
	JH Multimanager 2025 Lifetime (33 sales)	n/a	\$ 19,065	n/a	n/a	\$ 15,152	\$ 19,065	\$ 3,914
John Hancock Life Insurance Company	JH Multimanager 2030 Lifetime (59 purchases)	\$ 62,000	n/a	n/a	n/a	\$ 62,000	n/a	n/a
	JH Multimanager 2030 Lifetime (36 sales)	n/a	\$ 92,649	n/a	n/a	\$ 72,469	\$ 92,649	\$ 20,181
John Hancock Life Insurance Company	JH Multimanager 2035 Lifetime (58 purchases)	\$ 85,392	n/a	n/a	n/a	\$ 85,392	n/a	n/a
	JH Multimanager 2035 Lifetime (32 sales)	n/a	\$ 16,362	n/a	n/a	\$ 12,444	\$ 16,362	\$ 3,917
John Hancock Life Insurance Company	JH Multimanager 2040 Lifetime (57 purchases)	\$ 73,997	n/a	n/a	n/a	\$ 73,997	n/a	n/a
	JH Multimanager 2040 Lifetime (45 sales)	n/a	\$ 21,087	n/a	n/a	\$ 16,828	\$ 21,087	\$ 4,259
John Hancock Life Insurance Company	JH Multimanager 2045 Lifetime (56 purchases)	\$ 39,513	n/a	n/a	n/a	\$ 39,513	n/a	n/a
	JH Multimanager 2045 Lifetime (37 sales)	n/a	\$ 17,567	n/a	n/a	\$ 12,920	\$ 17,567	\$ 4,647

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(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager 2050 Lifetime (60 purchases)	\$ 50,452	n/a	n/a	n/a	\$ 50,452	n/a	n/a
	JH Multimanager 2050 Lifetime (45 sales)	n/a	\$ 89,036	n/a	n/a	\$ 66,130	\$ 89,036	\$ 22,906
John Hancock Life Insurance Company	JH Multimanager 2055 Lifetime (56 purchases)	\$ 33,707	n/a	n/a	n/a	\$ 33,707	n/a	n/a
	JH Multimanager 2055 Lifetime (42 sales)	n/a	\$ 16,484	n/a	n/a	\$ 13,432	\$ 16,484	\$ 3,052
John Hancock Life Insurance Company	JH Multimanager 2060 Lifetime (56 purchases)	\$ 53,608	n/a	n/a	n/a	\$ 53,608	n/a	n/a
	JH Multimanager 2060 Lifetime (34 sales)	n/a	\$ 15,976	n/a	n/a	\$ 12,667	\$ 15,976	\$ 3,310
John Hancock Life Insurance Company	JH Multimanager 2065 Lifetime (30 purchases)	\$ 12,913	n/a	n/a	n/a	\$ 12,913	n/a	n/a
	JH Multimanager 2065 Lifetime (18 sales)	n/a	\$ 292	n/a	n/a	\$ 255	\$ 292	\$ 37
John Hancock Life Insurance Company	Mid Cap Index Fund (57 purchases)	\$ 11,553	n/a	n/a	n/a	\$ 11,553	n/a	n/a
	Mid Cap Index Fund (23 sales)	n/a	\$ 2,797	n/a	n/a	\$ 1,907	\$ 2,797	\$ 889

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(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred	(g) Cost of Asset	(h) Current Value of Asset	(i) Gain (Loss)
John Hancock Life Insurance Company	JH Multimanager Moderate LS (61 purchases)	\$ 37,328	n/a	n/a	n/a	\$ 37,328	n/a	n/a
	JH Multimanager Moderate LS (39 sales)	n/a	\$ 167,581	n/a	n/a	\$ 132,229	\$ 167,581	\$ 35,352
John Hancock Life Insurance Company	Money Market Fund (53 purchases)	\$ 142,618	n/a	n/a	n/a	\$ 142,618	n/a	n/a
	Money Market Fund (35 sales)	n/a	\$ 343,708	n/a	n/a	\$ 232,686	\$ 343,708	\$ 20,021
John Hancock Life Insurance Company	Mid Value Fund (59 purchases)	\$ 91,041	n/a	n/a	n/a	\$ 91,041	n/a	n/a
	Mid Value Fund (31 sales)	n/a	\$ 13,104	n/a	n/a	\$ 8,662	\$ 13,104	\$ 4,442
John Hancock Life Insurance Company	DFA U.S. Small Cap Fund (58 purchases)	\$ 37,215	n/a	n/a	n/a	\$ 37,215	n/a	n/a
	DFA U.S. Small Cap Fund (19 sales)	n/a	\$ 22,596	n/a	n/a	\$ 14,981	\$ 22,596	\$ 7,615
John Hancock Life Insurance Company	Small Cap Value Fund (62 purchases)	\$ 48,626	n/a	n/a	n/a	\$ 48,626	n/a	n/a
	Small Cap Value Fund (36 sales)	n/a	\$ 173,958	n/a	n/a	\$ 139,107	\$ 173,958	\$ 34,851

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John Hancock Life Insurance Company	Templeton Global Bond Fund (57 purchases)	\$ 12,085	n/a	n/a	n/a	\$ 12,085	n/a	n/a
	Templeton Global Bond Fund (38 sales)	n/a	\$ 26,823	n/a	n/a	\$ 31,488	\$ 26,823	\$ (4,664)
John Hancock Life Insurance Company	Vanguard Small Cap Grow Index (57 purchases)	\$ 11,657	n/a	n/a	n/a	\$ 11,657	n/a	n/a
	Vanguard Small Cap Grow Index (26 sales)	n/a	\$ 48,509	n/a	n/a	\$ 34,030	\$ 48,509	\$ 14,479