

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan 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.	OMB Nos. 1210-0110 1210-0089 2024 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____ ☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan USTC GROUP 401(K) PLAN
1b	Three-digit plan number (PN) ▶ 001
1c	Effective date of plan 01/01/1990
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) USTC UNITED STATES TECHNOLOGIES COMMUNICATIONS CORP 225 RARITAN CENTER PARKWAY EDISON, NJ 08837
2b	Employer Identification Number (EIN) 30-0943214
2c	Plan Sponsor's telephone number 516-659-2661
2d	Business code (see instructions) 541990

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/08/2025	PAUL LINDSTROM
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address ☒ 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	504
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	6a(1)	430
a(2) Total number of active participants at the end of the plan year	6a(2)	347
b Retired or separated participants receiving benefits	6b	1
c Other retired or separated participants entitled to future benefits	6c	131
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	479
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	0
f Total. Add lines 6d and 6e	6f	479
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	382
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	387
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	40
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 2T 3H 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) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

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

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (4) ☒ **C** (Service Provider Information)
- (5) ☒ **D** (DFE/Participating Plan Information)
- (6) ☐ **G** (Financial Transaction Schedules)

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

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection.
For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan USTC GROUP 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 USTC UNITED STATES TECHNOLOGIES COMMUNICATIONS CORP	D Employer Identification Number (EIN) 30-0943214	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No
- b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

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

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

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

SAGEVIEW ADVISORY GROUP LLC

33-0818667

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	33526	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	27819	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

POOLER CPA GROUP, LLC

82-4354021

(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?
10	ACCOUNTANT/A UDITOR	12000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
C&S REALTY SHARES I - SS&C GIDS, I 04-2539562	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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 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 USTC GROUP 401(K) PLAN		B Three-digit plan number (PN) ▶ 001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 USTC UNITED STATES TECHNOLOGIES COMMUNICATIONS CORP		D Employer Identification Number (EIN) 30-0943214

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2065 M			
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO			
c EIN-PN 32-6528132-044	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 39185	
a Name of MTIA, CCT, PSA, or 103-12 IE: AS SPL MD CAP VAL E2			
b Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.			
c EIN-PN 84-6615098-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 232290	
a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2020 M			
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO			
c EIN-PN 90-0337987-432	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 159172	
a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2045 M			
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO			
c EIN-PN 90-0337987-437	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 446270	
a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2055 M			
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO			
c EIN-PN 90-0337987-439	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 306223	
a Name of MTIA, CCT, PSA, or 103-12 IE: GG TRP STABLE VAL S			
b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY			
c EIN-PN 86-1182766-655	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1019488	
a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2060 M			
b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO			
c EIN-PN 90-0337987-424	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 208543	

a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2030 M

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

c EIN-PN 90-0337987-434	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1933519
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a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2040 M

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

c EIN-PN 90-0337987-436	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1794778
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a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET INC M

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

c EIN-PN 90-0337987-440	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 20336
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a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2025 M

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

c EIN-PN 90-0337987-433	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1445575
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a Name of MTIA, CCT, PSA, or 103-12 IE: CB SMALL CAP GROWTH

b Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY

c EIN-PN 38-4065336-434	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 181466
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a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2035 M

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

c EIN-PN 90-0337987-435	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 827923
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a Name of MTIA, CCT, PSA, or 103-12 IE: SS TRGT RET 2050 M

b Name of sponsor of entity listed in (a): STATE STREET GLOBAL ADVISORS TRUST CO

c EIN-PN 90-0337987-438	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1186746
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2024
		This Form is Open to Public Inspection

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

A Name of plan USTC GROUP 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 USTC UNITED STATES TECHNOLOGIES COMMUNICATIONS CORP	D Employer Identification Number (EIN) 30-0943214

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	5242	10321
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	452808	376063
(9) Value of interest in common/collective trusts	1c(9)	10695930	9801514
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	12243530	10919362
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	23397510	21107260
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	23397510	21107260

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)	520758	
(B) Participants	2a(1)(B)	1515094	
(C) Others (including rollovers)	2a(1)(C)	188516	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2224368
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	393	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	30007	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		30400
(2) Dividends:			
(A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	328598	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		328598
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		922159
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1708269
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		5213794

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	7259677	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		7259677
f Corrective distributions (see instructions)	2f		6554
g Certain deemed distributions of participant loans (see instructions)	2g		164468
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	27819	
(4) IQPA audit fees	2i(4)	12000	
(5) Investment advisory and investment management fees	2i(5)	33526	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		73345
j Total expenses. Add all expense amounts in column (b) and enter total	2j		7504044

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-2290250
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

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: **POOLER CPA GROUP LLC**

(2) EIN: **82-4354021**

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.)	☒	☐	1056184
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.)	☐	☒	
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.)	☐	☒	
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.)	☐	☒	
e Was this plan covered by a fidelity bond?	☒	☐	385000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	☐	☒	
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?	☐	☒	
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?	☐	☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒	☐	
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.)	☐	☒	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	☐	☒	
l Has the plan failed to provide any benefit when due under the plan?	☐	☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	☐	☒	
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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024		
A Name of plan USTC GROUP 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 USTC UNITED STATES TECHNOLOGIES COMMUNICATIONS CORP	D Employer Identification Number (EIN) 30-0943214	

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

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

1	Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	
2	Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 04-6568107	
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	

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

4	Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.				
5	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____			
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.				
6	a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
	b Enter the amount contributed by the employer to the plan for this plan year	6b		
	c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.				
7	Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8	If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes	☐ No	☐ N/A

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

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

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

10	Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11	a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
	b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12	Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ 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. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

☐ 0-5 years ☐ 5-10 years ☐ 10-15 years ☐ 15 years or more

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

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

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

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

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☒ "Current year" ADP test

☐ N/A

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

USTC GROUP 401(K) PLAN

**FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

AND

**SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2024, 2023, AND 2022**



Pooler
CPA Group, LLC

USTC GROUP 401(K) PLAN

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Independent Auditor's Report

To the Administrative Committee of the
USTC Group 401(k) Plan
Edison, NJ

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the USTC Group 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 the USTC Group 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the USTC Group 401(k) Plan's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the USTC Group 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, the Schedule of Assets (Held at End of Year), December 31, 2024, the Schedule of Delinquent Participant Contributions for the years ended December 31, 2024, 2023, and 2022, are presented for the purpose of additional analysis and is 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental 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.
- 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).

Pooler
CPA Group, LLC

Pooler CPA Group, LLC
Memphis, Indiana
September 27, 2025

USTC GROUP 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2024 AND 2023

	2024	2023
ASSETS		
Investments at Fair Value, see Note D	\$ 20,731,197	\$ 22,944,702
Receivables		
Participants' Contributions	-	53,484
Employer Contributions	-	20,152
Notes Receivable from Participants	376,063	452,808
Total Receivables	376,063	526,444
TOTAL ASSETS	21,107,260	23,471,146
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 21,107,260</u>	<u>\$ 23,471,146</u>

USTC GROUP 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED DECEMBER 31, 2024

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

INVESTMENT INCOME (LOSS)

Interest and dividend income	\$ 1,251,150
Net appreciation (depreciation) in fair value of investments	<u>1,708,269</u>
Total Investment Income (Loss)	<u>2,959,419</u>

Interest Income on Notes Receivable from Participants	30,007
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CONTRIBUTIONS

Participants	1,461,610
Rollovers	188,516
Employer	<u>500,606</u>
Total Contributions	<u>2,150,732</u>

Total Additions	<u>5,140,158</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	7,430,699
Recordkeeping fees	27,819
Investment advisory fees	33,526
Other expenses	<u>12,000</u>
Total Deductions	<u>7,504,044</u>

NET INCREASE (DECREASE)	(2,363,886)
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NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>23,471,146</u>
End of Year	<u>\$ 21,107,260</u>

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE A – PLAN DESCRIPTION

The following description of the USTC Group 401(k) Plan (the “Plan”), provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

GENERAL

The Plan is a defined contribution 401(k) and profit-sharing plan sponsored by USTC United States Technologie with the following participating employers:

- USTC United States Technologie
- Comstar Supply, Inc.
- Multicom, Inc.
- Walker and Associates, Inc.

The Plan sponsor and participating employers are hereon referred to as the “Company” and “Employer.” The Plan has a year end of December 31st. The Plan was formed effective January 1, 2020. The most recent amendment became effective November 15, 2022, which added the participating employers Comstar Supply, Inc., Multicom, Inc. and Walker and Associates, Inc. noted above and moved the Plan to a new custodian, recordkeeper and third-party administrator.

The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

ELIGIBILITY

Covered employees of the Company who have completed one month of service may join the Plan. There is no age requirement to enter the Plan. An employee who has met the eligibility requirements may enter the Plan immediately after the requirements are met.

PARTICIPANT AND COMPANY CONTRIBUTIONS

Each year, participants may elect to make pre-tax contributions to the Plan from 1 percent to 92 percent of eligible compensation, subject to a maximum annual limitation set by the Internal Revenue Service (IRS). After-tax Roth contributions are also permitted. Participants who have attained age 50 or more before the end of the Plan year are eligible to make catch-up contributions. Participants may also make rollover contributions to the Plan using amounts distributed to them from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company makes a matching contribution to the Plan. The match is 50 percent of the first 6 percent of the elective contributions the employee makes to the Plan. Employees are eligible for the match after one month of service. The matching contribution is invested as directed by the participant.

In addition, the Company may also make a discretionary profit-sharing contribution to the Plan. Allocation of these contributions to participants will be made in accordance with the formula selected by the Company as defined in the Plan document. Employees are eligible for the match after one year of service. For the plan years ended December 31, 2024 and 2023, there were no discretionary profit-sharing contributions made.

PARTICIPANT ACCOUNTS

Each participant’s account is credited with the participant’s contribution as well as the Company match and discretionary profit-sharing contributions, and an allocation of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE A – PLAN DESCRIPTION – CONT.

VESTING AND FORFEITURES

Vesting is based on years of service for employer contributions. Participants are immediately vested in their elective (voluntary) contributions and any earnings thereon. Interests in the Company's matching and discretionary profit-sharing contributions and earnings thereon vest as follows:

<u>Years of Service</u>	<u>Vesting %</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Upon termination of active participation in the Plan, other than as a result of retirement, total or permanent disability or death, the non-vested portion of the participant's account will be forfeited. Forfeitures of non-vested accounts may be used to reduce future employer contributions or used toward allowable administrative expenses. There were \$68,722 of forfeitures used toward employer contributions and \$12,333 used toward allowable administrative expenses in 2024. As of December 31, 2024 and 2023, there was \$35,574 and \$58,160 in the forfeiture account, respectively.

PAYMENT OF BENEFITS

Distributions of benefits are defined in the Plan document. Generally, upon termination of employment, death, disability, or normal retirement, a participant (or designated beneficiary) may elect to receive 100% of his or her vested account balance in either a lump sum cash payment or a direct rollover to another qualified plan, or partial payouts. Participants who have attained age 59 1/2 may also withdraw all or a portion of their vested account balances. Minimum distributions are required once the participant reaches age 73. Distributions may also be made in the case of certain financial hardships.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan provides that participants can borrow funds of at least \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at a reasonable rate of interest as determined by the Plan Administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. The term of the loan cannot exceed five years, except if the loan proceeds are used to finance the purchase of a primary residence, in which case the loan term may not exceed 10 years. Principal and interest is paid ratably through payroll deductions through 2023, beginning 2024 payments began through ACH payments from participants' personal bank accounts. A participant may have one loan outstanding at a time.

NOTE B – SUMMARY OF 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.

USE OF ESTIMATES

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

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONT.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note D for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS

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 recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the loan balance is reduced and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

PAYMENT OF BENEFITS

Benefit payments to participants and their beneficiaries are recorded when paid.

OPERATING EXPENSES

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in the net appreciation of the fair value of the investments.

DATE OF MANAGEMENT REVIEW

Subsequent events were evaluated through September 27, 2025, which is the date the financial statements were available to be issued. Management is not required to and has not evaluated events or transactions that occurred after September 27, 2025.

NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY TRUSTEE

The Plan Administrator has elected the method of compliance permitted by 29 CFR Section 2520.103-8 of the Department of Labor Rules and Regulations and disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the trustee, Fidelity Management Trust Company, and was not subjected to any auditing procedures performed by the independent public accountants.

- a. All investments shown in the accompanying statements of net assets available for benefits.
- b. Net investment income from the investments, as shown in the accompanying statement of changes in net assets available for benefits, including dividends and interest income and net realized and unrealized appreciation (depreciation) in the fair value of assets.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB (Financial Accounting Standards Board) ASC (Accounting Standards Codification) 820 are described as follows:

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 method include • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset and liability; and • 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 of the assets and liabilities.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no transfers between levels in 2024 or 2023.

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

Money Market Fund: Valued based on quoted prices in active markets for identical securities.

Common Collective Trusts: Valued at the NAV of the units in the listed common collective trusts in the Schedule of Assets (Held at End of Year). The NAV, as provided by the trustees, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2024				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 10,321	\$ -	\$ -	\$ 10,321
Mutual Funds	10,919,362	-	-	10,919,362
Total Assets in the Fair Value Hierarchy	10,929,683	-	-	10,929,683
Other Investments Measured at Net Asset Value (a)				9,801,514
Total Assets at Fair Value	\$ 10,929,683	\$ -	\$ -	\$ 20,731,197
Assets at Fair Value as of December 31, 2023				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 5,242	\$ -	\$ -	\$ 5,242
Mutual Funds	12,243,530	-	-	12,243,530
Total Assets in the Fair Value Hierarchy	12,248,772	-	-	12,248,772
Other Investments Measured at Net Asset Value (a)				10,695,930
Total Assets at Fair Value	\$ 12,248,772	\$ -	\$ -	\$ 22,944,702

(a) In accordance with Subtopic 820-10 certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments, the redemption notice period is applicable only to the Plan.

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common Collective Trusts	\$ 9,801,514	Not Applicable	Daily	Not Applicable

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common Collective Trusts	\$ 10,695,930	Not Applicable	Daily	Not Applicable

NOTE E – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Fidelity Management Trust Company is the custodian of the Plan assets. Fidelity provides third-party administrative and recordkeeping services. Pooler CPA Group, LLC is the Plan auditor. SageView Advisory Group provides investment advisory services. Jackson Lewis provides legal services to the Plan. Therefore, these transactions qualify as party-in interest transactions.

Audit fees and certain other administrative expenses are rendered by parties in interest and are paid by the Company. The Company also provides certain administrative services for the Plan for which it receives no compensation.

NOTE F - RISKS AND UNCERTAINTIES

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

NOTE G – TAX STATUS

The Plan, which is a prototype plan sponsored by FMR, LLC and has received a favored opinion letter dated June 30, 2020, in which the Internal Revenue Service has stated that the Plan Document is acceptable under section 401 of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan is qualified and the related trust is tax-exempt.

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

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE G – TAX STATUS – CONT.

The Company increased the coverage of the fidelity bond from \$385,000 to \$500,000 to meet ERISA standards on October 17, 2024.

NOTE H – PLAN TERMINATION

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

NOTE I – DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2024, 2023, and 2022, the Plan remitted employee contributions in the amount of \$276,043, \$642,918, and \$137,223, respectively, beyond the normal remittance time periods that the Plan usually submits contributions to the custodian. As a result, the Company entered into a Voluntary Fiduciary Correction (VFC) program with the Department of Labor, which was accepted on September 25, 2024. All participant accounts affected by the late remittances have been corrected. The lost earnings have not been accrued within these financial statements in 2023 as they were not material to the financial statements.

NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of the years ended December 31, 2024 and 2023:

	2024	2023
Net Assets Available for Benefits per the Financial Statements	\$ 21,107,260	\$ 23,471,146
Less: Participants' Contributions Receivable	-	(53,484)
Less: Employer Contributions Receivable	-	(20,152)
Net Assets Available for Benefits per the Form 5500	<u>\$ 21,107,260</u>	<u>\$ 23,397,510</u>

The following is a reconciliation of total contributions per the financial statements to the Form 5500 as of and for the year ended December 31, 2024:

Total Contributions per the Financial Statements	\$ 2,150,732
Add: 2023 Participants' Contributions Receivable	53,484
Add: 2023 Employer Contributions Receivable	20,152
Total Contributions per the Form 5500	<u>\$ 2,224,368</u>

NOTE K – SUBSEQUENT EVENT

In January 2025, the Plan experienced a partial plan termination. This was a result of the loss of a large customer that adversely affected the Company, causing layoffs of approximately 140 employees. The Company has been working with the third-party administrator to ensure that all affected participants are fully vested in their distributions. The company is in the process of gaining additional customers to offset the loss of the large customer and has noticed an increasing revenue stream over the course of 2025 assisting in this offset.

SUPPLEMENTAL SCHEDULES

USTC GROUP 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Money Market Fund				
* Fidelity Government Money Market	Money Market Fund	**	\$	10,321
Common Collective Trusts:				
Allspring Special Mid Cap Value CIT	Common Collective Trust	**		232,290
State Street Target Retirement 2025	Common Collective Trust	**		1,445,575
State Street Target Retirement 2040	Common Collective Trust	**		1,794,778
State Street Target Retirement 2060	Common Collective Trust	**		208,543
T. Rowe Price Stable Value Fund	Common Collective Trust	**		1,019,488
State Street Target Retirement 2030	Common Collective Trust	**		1,933,519
State Street Target Retirement 2035	Common Collective Trust	**		827,923
State Street Target Retirement 2065	Common Collective Trust	**		39,185
State Street Target Retirement 2020	Common Collective Trust	**		159,172
State Street Target Retirement 2045	Common Collective Trust	**		446,270
ClearBridge Small Cap Growth	Common Collective Trust	**		181,466
State Street Target Retirement 2055	Common Collective Trust	**		306,223
State Street Target Retirement Income	Common Collective Trust	**		20,336
State Street Target Retirement 2050	Common Collective Trust	**		1,186,746
Total Common Collective Trusts				<u>9,801,514</u>
Mutual Funds:				
PIMCO Income	Registered Investment Company	**		189,901
Mass Mutual Total Return Bond	Registered Investment Company	**		447,306
Cohen & Steers Realty Shares	Registered Investment Company	**		124,467
State Street Emerging Markets Equity Index	Registered Investment Company	**		73,718
American Funds Balanced	Registered Investment Company	**		1,718,370
JP Morgan Equity Income	Registered Investment Company	**		391,756
PIMCO RAE US Small Cap	Registered Investment Company	**		65,438
JP Morgan Mid Cap Growth	Registered Investment Company	**		88,669
JP Morgan Large Cap Growth	Registered Investment Company	**		1,851,785
John Hancock Alternate Asset	Registered Investment Company	**		5,117
* Fidelity US Bond Index	Registered Investment Company	**		440,356
* Fidelity 500 Index	Registered Investment Company	**		3,875,247
* Fidelity Mid Cap Index	Registered Investment Company	**		482,406
* Fidelity Small Cap Index	Registered Investment Company	**		490,104
* Fidelity International Index	Registered Investment Company	**		668,119
* Fidelity Inflation Protection Bond Index	Registered Investment Company	**		6,603
Total Mutual Funds				<u>10,919,362</u>
* Notes Receivable from Participants	Maturity dates from 2025 to 2044 Interest rates from 3.25% - 9.50%	-		376,063
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR				<u><u>\$ 21,107,260</u></u>

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included 		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$	276,043	\$ -	\$ -	\$ -	\$ 276,043

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2023

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions		
Check here if Late Participant Loan Repayments are Included ☒		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP
		Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51		
\$	642,918	\$ -	\$ -	\$ -

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included ☒		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$	137,223	\$ -	\$ -	\$ -	\$ 137,223

USTC GROUP 401(K) PLAN

**FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

AND

**SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2024, 2023, AND 2022**



Pooler
CPA Group, LLC

USTC GROUP 401(K) PLAN

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Independent Auditor's Report

To the Administrative Committee of the
USTC Group 401(k) Plan
Edison, NJ

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the USTC Group 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 the USTC Group 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the USTC Group 401(k) Plan's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the USTC Group 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, the Schedule of Assets (Held at End of Year), December 31, 2024, the Schedule of Delinquent Participant Contributions for the years ended December 31, 2024, 2023, and 2022, are presented for the purpose of additional analysis and is 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental 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.
- 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).

Pooler
CPA Group, LLC

Pooler CPA Group, LLC
Memphis, Indiana
September 27, 2025

USTC GROUP 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2024 AND 2023

	2024	2023
ASSETS		
Investments at Fair Value, see Note D	\$ 20,731,197	\$ 22,944,702
Receivables		
Participants' Contributions	-	53,484
Employer Contributions	-	20,152
Notes Receivable from Participants	376,063	452,808
Total Receivables	376,063	526,444
TOTAL ASSETS	21,107,260	23,471,146
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 21,107,260</u>	<u>\$ 23,471,146</u>

USTC GROUP 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED DECEMBER 31, 2024

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

INVESTMENT INCOME (LOSS)

Interest and dividend income	\$ 1,251,150
Net appreciation (depreciation) in fair value of investments	1,708,269
Total Investment Income (Loss)	<u>2,959,419</u>

Interest Income on Notes Receivable from Participants	30,007
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CONTRIBUTIONS

Participants	1,461,610
Rollovers	188,516
Employer	500,606
Total Contributions	<u>2,150,732</u>

Total Additions	<u>5,140,158</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	7,430,699
Recordkeeping fees	27,819
Investment advisory fees	33,526
Other expenses	12,000
Total Deductions	<u>7,504,044</u>

NET INCREASE (DECREASE)	(2,363,886)
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NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>23,471,146</u>
End of Year	<u>\$ 21,107,260</u>

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE A – PLAN DESCRIPTION

The following description of the USTC Group 401(k) Plan (the “Plan”), provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

GENERAL

The Plan is a defined contribution 401(k) and profit-sharing plan sponsored by USTC United States Technologie with the following participating employers:

- USTC United States Technologie
- Comstar Supply, Inc.
- Multicom, Inc.
- Walker and Associates, Inc.

The Plan sponsor and participating employers are hereon referred to as the “Company” and “Employer.” The Plan has a year end of December 31st. The Plan was formed effective January 1, 2020. The most recent amendment became effective November 15, 2022, which added the participating employers Comstar Supply, Inc., Multicom, Inc. and Walker and Associates, Inc. noted above and moved the Plan to a new custodian, recordkeeper and third-party administrator.

The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

ELIGIBILITY

Covered employees of the Company who have completed one month of service may join the Plan. There is no age requirement to enter the Plan. An employee who has met the eligibility requirements may enter the Plan immediately after the requirements are met.

PARTICIPANT AND COMPANY CONTRIBUTIONS

Each year, participants may elect to make pre-tax contributions to the Plan from 1 percent to 92 percent of eligible compensation, subject to a maximum annual limitation set by the Internal Revenue Service (IRS). After-tax Roth contributions are also permitted. Participants who have attained age 50 or more before the end of the Plan year are eligible to make catch-up contributions. Participants may also make rollover contributions to the Plan using amounts distributed to them from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company makes a matching contribution to the Plan. The match is 50 percent of the first 6 percent of the elective contributions the employee makes to the Plan. Employees are eligible for the match after one month of service. The matching contribution is invested as directed by the participant.

In addition, the Company may also make a discretionary profit-sharing contribution to the Plan. Allocation of these contributions to participants will be made in accordance with the formula selected by the Company as defined in the Plan document. Employees are eligible for the match after one year of service. For the plan years ended December 31, 2024 and 2023, there were no discretionary profit-sharing contributions made.

PARTICIPANT ACCOUNTS

Each participant’s account is credited with the participant’s contribution as well as the Company match and discretionary profit-sharing contributions, and an allocation of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE A – PLAN DESCRIPTION – CONT.

VESTING AND FORFEITURES

Vesting is based on years of service for employer contributions. Participants are immediately vested in their elective (voluntary) contributions and any earnings thereon. Interests in the Company's matching and discretionary profit-sharing contributions and earnings thereon vest as follows:

<u>Years of Service</u>	<u>Vesting %</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Upon termination of active participation in the Plan, other than as a result of retirement, total or permanent disability or death, the non-vested portion of the participant's account will be forfeited. Forfeitures of non-vested accounts may be used to reduce future employer contributions or used toward allowable administrative expenses. There were \$68,722 of forfeitures used toward employer contributions and \$12,333 used toward allowable administrative expenses in 2024. As of December 31, 2024 and 2023, there was \$35,574 and \$58,160 in the forfeiture account, respectively.

PAYMENT OF BENEFITS

Distributions of benefits are defined in the Plan document. Generally, upon termination of employment, death, disability, or normal retirement, a participant (or designated beneficiary) may elect to receive 100% of his or her vested account balance in either a lump sum cash payment or a direct rollover to another qualified plan, or partial payouts. Participants who have attained age 59 1/2 may also withdraw all or a portion of their vested account balances. Minimum distributions are required once the participant reaches age 73. Distributions may also be made in the case of certain financial hardships.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan provides that participants can borrow funds of at least \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at a reasonable rate of interest as determined by the Plan Administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. The term of the loan cannot exceed five years, except if the loan proceeds are used to finance the purchase of a primary residence, in which case the loan term may not exceed 10 years. Principal and interest is paid ratably through payroll deductions through 2023, beginning 2024 payments began through ACH payments from participants' personal bank accounts. A participant may have one loan outstanding at a time.

NOTE B – SUMMARY OF 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.

USE OF ESTIMATES

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

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONT.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note D for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS

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 recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the loan balance is reduced and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

PAYMENT OF BENEFITS

Benefit payments to participants and their beneficiaries are recorded when paid.

OPERATING EXPENSES

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in the net appreciation of the fair value of the investments.

DATE OF MANAGEMENT REVIEW

Subsequent events were evaluated through September 27, 2025, which is the date the financial statements were available to be issued. Management is not required to and has not evaluated events or transactions that occurred after September 27, 2025.

NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY TRUSTEE

The Plan Administrator has elected the method of compliance permitted by 29 CFR Section 2520.103-8 of the Department of Labor Rules and Regulations and disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the trustee, Fidelity Management Trust Company, and was not subjected to any auditing procedures performed by the independent public accountants.

- a. All investments shown in the accompanying statements of net assets available for benefits.
- b. Net investment income from the investments, as shown in the accompanying statement of changes in net assets available for benefits, including dividends and interest income and net realized and unrealized appreciation (depreciation) in the fair value of assets.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB (Financial Accounting Standards Board) ASC (Accounting Standards Codification) 820 are described as follows:

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 method include • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset and liability; and • 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 of the assets and liabilities.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no transfers between levels in 2024 or 2023.

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

Money Market Fund: Valued based on quoted prices in active markets for identical securities.

Common Collective Trusts: Valued at the NAV of the units in the listed common collective trusts in the Schedule of Assets (Held at End of Year). The NAV, as provided by the trustees, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2024				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 10,321	\$ -	\$ -	\$ 10,321
Mutual Funds	10,919,362	-	-	10,919,362
Total Assets in the Fair Value Hierarchy	10,929,683	-	-	10,929,683
Other Investments Measured at Net Asset Value (a)				9,801,514
Total Assets at Fair Value	\$ 10,929,683	\$ -	\$ -	\$ 20,731,197
Assets at Fair Value as of December 31, 2023				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 5,242	\$ -	\$ -	\$ 5,242
Mutual Funds	12,243,530	-	-	12,243,530
Total Assets in the Fair Value Hierarchy	12,248,772	-	-	12,248,772
Other Investments Measured at Net Asset Value (a)				10,695,930
Total Assets at Fair Value	\$ 12,248,772	\$ -	\$ -	\$ 22,944,702

(a) In accordance with Subtopic 820-10 certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments, the redemption notice period is applicable only to the Plan.

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common Collective Trusts	\$ 9,801,514	Not Applicable	Daily	Not Applicable

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common Collective Trusts	\$ 10,695,930	Not Applicable	Daily	Not Applicable

NOTE E – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Fidelity Management Trust Company is the custodian of the Plan assets. Fidelity provides third-party administrative and recordkeeping services. Pooler CPA Group, LLC is the Plan auditor. SageView Advisory Group provides investment advisory services. Jackson Lewis provides legal services to the Plan. Therefore, these transactions qualify as party-in interest transactions.

Audit fees and certain other administrative expenses are rendered by parties in interest and are paid by the Company. The Company also provides certain administrative services for the Plan for which it receives no compensation.

NOTE F - RISKS AND UNCERTAINTIES

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

NOTE G – TAX STATUS

The Plan, which is a prototype plan sponsored by FMR, LLC and has received a favored opinion letter dated June 30, 2020, in which the Internal Revenue Service has stated that the Plan Document is acceptable under section 401 of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan is qualified and the related trust is tax-exempt.

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

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE G – TAX STATUS – CONT.

The Company increased the coverage of the fidelity bond from \$385,000 to \$500,000 to meet ERISA standards on October 17, 2024.

NOTE H – PLAN TERMINATION

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

NOTE I – DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2024, 2023, and 2022, the Plan remitted employee contributions in the amount of \$276,043, \$642,918, and \$137,223, respectively, beyond the normal remittance time periods that the Plan usually submits contributions to the custodian. As a result, the Company entered into a Voluntary Fiduciary Correction (VFC) program with the Department of Labor, which was accepted on September 25, 2024. All participant accounts affected by the late remittances have been corrected. The lost earnings have not been accrued within these financial statements in 2023 as they were not material to the financial statements.

NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of the years ended December 31, 2024 and 2023:

	2024	2023
Net Assets Available for Benefits per the Financial Statements	\$ 21,107,260	\$ 23,471,146
Less: Participants' Contributions Receivable	-	(53,484)
Less: Employer Contributions Receivable	-	(20,152)
Net Assets Available for Benefits per the Form 5500	<u>\$ 21,107,260</u>	<u>\$ 23,397,510</u>

The following is a reconciliation of total contributions per the financial statements to the Form 5500 as of and for the year ended December 31, 2024:

Total Contributions per the Financial Statements	\$ 2,150,732
Add: 2023 Participants' Contributions Receivable	53,484
Add: 2023 Employer Contributions Receivable	20,152
Total Contributions per the Form 5500	<u>\$ 2,224,368</u>

NOTE K – SUBSEQUENT EVENT

In January 2025, the Plan experienced a partial plan termination. This was a result of the loss of a large customer that adversely affected the Company, causing layoffs of approximately 140 employees. The Company has been working with the third-party administrator to ensure that all affected participants are fully vested in their distributions. The company is in the process of gaining additional customers to offset the loss of the large customer and has noticed an increasing revenue stream over the course of 2025 assisting in this offset.

SUPPLEMENTAL SCHEDULES

USTC GROUP 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Money Market Fund				
* Fidelity Government Money Market	Money Market Fund	**	\$	10,321
Common Collective Trusts:				
Allspring Special Mid Cap Value CIT	Common Collective Trust	**		232,290
State Street Target Retirement 2025	Common Collective Trust	**		1,445,575
State Street Target Retirement 2040	Common Collective Trust	**		1,794,778
State Street Target Retirement 2060	Common Collective Trust	**		208,543
T. Rowe Price Stable Value Fund	Common Collective Trust	**		1,019,488
State Street Target Retirement 2030	Common Collective Trust	**		1,933,519
State Street Target Retirement 2035	Common Collective Trust	**		827,923
State Street Target Retirement 2065	Common Collective Trust	**		39,185
State Street Target Retirement 2020	Common Collective Trust	**		159,172
State Street Target Retirement 2045	Common Collective Trust	**		446,270
ClearBridge Small Cap Growth	Common Collective Trust	**		181,466
State Street Target Retirement 2055	Common Collective Trust	**		306,223
State Street Target Retirement Income	Common Collective Trust	**		20,336
State Street Target Retirement 2050	Common Collective Trust	**		1,186,746
Total Common Collective Trusts				9,801,514
Mutual Funds:				
PIMCO Income	Registered Investment Company	**		189,901
Mass Mutual Total Return Bond	Registered Investment Company	**		447,306
Cohen & Steers Realty Shares	Registered Investment Company	**		124,467
State Street Emerging Markets Equity Index	Registered Investment Company	**		73,718
American Funds Balanced	Registered Investment Company	**		1,718,370
JP Morgan Equity Income	Registered Investment Company	**		391,756
PIMCO RAE US Small Cap	Registered Investment Company	**		65,438
JP Morgan Mid Cap Growth	Registered Investment Company	**		88,669
JP Morgan Large Cap Growth	Registered Investment Company	**		1,851,785
John Hancock Alternate Asset	Registered Investment Company	**		5,117
* Fidelity US Bond Index	Registered Investment Company	**		440,356
* Fidelity 500 Index	Registered Investment Company	**		3,875,247
* Fidelity Mid Cap Index	Registered Investment Company	**		482,406
* Fidelity Small Cap Index	Registered Investment Company	**		490,104
* Fidelity International Index	Registered Investment Company	**		668,119
* Fidelity Inflation Protection Bond Index	Registered Investment Company	**		6,603
Total Mutual Funds				10,919,362
* Notes Receivable from Participants	Maturity dates from 2025 to 2044 Interest rates from 3.25% - 9.50%	-		376,063
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR				\$ 21,107,260

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included 		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$	276,043	\$ -	\$ -	\$ -	\$ 276,043

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2023

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions		
Check here if Late Participant Loan Repayments are Included ☒		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP
		Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51		
\$	642,918	\$ -	\$ -	\$ -

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included ☒		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$	137,223	\$ -	\$ -	\$ -	\$ 137,223

USTC GROUP 401(K) PLAN

**FINANCIAL STATEMENTS
DECEMBER 31, 2024 AND 2023**

AND

**SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2024, 2023, AND 2022**



Pooler
CPA Group, LLC

USTC GROUP 401(K) PLAN

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Independent Auditor's Report

To the Administrative Committee of the
USTC Group 401(k) Plan
Edison, NJ

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note C to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the USTC Group 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 the USTC Group 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the USTC Group 401(k) Plan's internal controls. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the USTC Group 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

The supplemental schedules, the Schedule of Assets (Held at End of Year), December 31, 2024, the Schedule of Delinquent Participant Contributions for the years ended December 31, 2024, 2023, and 2022, are presented for the purpose of additional analysis and is 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental 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.
- 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).

Pooler
CPA Group, LLC

Pooler CPA Group, LLC
Memphis, Indiana
September 27, 2025

USTC GROUP 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS DECEMBER 31, 2024 AND 2023

	2024	2023
ASSETS		
Investments at Fair Value, see Note D	\$ 20,731,197	\$ 22,944,702
Receivables		
Participants' Contributions	-	53,484
Employer Contributions	-	20,152
Notes Receivable from Participants	376,063	452,808
Total Receivables	376,063	526,444
TOTAL ASSETS	21,107,260	23,471,146
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 21,107,260</u>	<u>\$ 23,471,146</u>

USTC GROUP 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED DECEMBER 31, 2024

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

INVESTMENT INCOME (LOSS)

Interest and dividend income	\$ 1,251,150
Net appreciation (depreciation) in fair value of investments	1,708,269
Total Investment Income (Loss)	<u>2,959,419</u>

Interest Income on Notes Receivable from Participants	30,007
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CONTRIBUTIONS

Participants	1,461,610
Rollovers	188,516
Employer	500,606
Total Contributions	<u>2,150,732</u>

Total Additions	<u>5,140,158</u>
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DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefits paid to participants	7,430,699
Recordkeeping fees	27,819
Investment advisory fees	33,526
Other expenses	12,000
Total Deductions	<u>7,504,044</u>

NET INCREASE (DECREASE)	(2,363,886)
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NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>23,471,146</u>
End of Year	<u>\$ 21,107,260</u>

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE A – PLAN DESCRIPTION

The following description of the USTC Group 401(k) Plan (the “Plan”), provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

GENERAL

The Plan is a defined contribution 401(k) and profit-sharing plan sponsored by USTC United States Technologie with the following participating employers:

- USTC United States Technologie
- Comstar Supply, Inc.
- Multicom, Inc.
- Walker and Associates, Inc.

The Plan sponsor and participating employers are hereon referred to as the “Company” and “Employer.” The Plan has a year end of December 31st. The Plan was formed effective January 1, 2020. The most recent amendment became effective November 15, 2022, which added the participating employers Comstar Supply, Inc., Multicom, Inc. and Walker and Associates, Inc. noted above and moved the Plan to a new custodian, recordkeeper and third-party administrator.

The provisions of the Plan are included in the official Plan document, which legally governs the operations of the Plan and is available for more detailed information. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

ELIGIBILITY

Covered employees of the Company who have completed one month of service may join the Plan. There is no age requirement to enter the Plan. An employee who has met the eligibility requirements may enter the Plan immediately after the requirements are met.

PARTICIPANT AND COMPANY CONTRIBUTIONS

Each year, participants may elect to make pre-tax contributions to the Plan from 1 percent to 92 percent of eligible compensation, subject to a maximum annual limitation set by the Internal Revenue Service (IRS). After-tax Roth contributions are also permitted. Participants who have attained age 50 or more before the end of the Plan year are eligible to make catch-up contributions. Participants may also make rollover contributions to the Plan using amounts distributed to them from other qualified plans. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Company makes a matching contribution to the Plan. The match is 50 percent of the first 6 percent of the elective contributions the employee makes to the Plan. Employees are eligible for the match after one month of service. The matching contribution is invested as directed by the participant.

In addition, the Company may also make a discretionary profit-sharing contribution to the Plan. Allocation of these contributions to participants will be made in accordance with the formula selected by the Company as defined in the Plan document. Employees are eligible for the match after one year of service. For the plan years ended December 31, 2024 and 2023, there were no discretionary profit-sharing contributions made.

PARTICIPANT ACCOUNTS

Each participant’s account is credited with the participant’s contribution as well as the Company match and discretionary profit-sharing contributions, and an allocation of Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE A – PLAN DESCRIPTION – CONT.

VESTING AND FORFEITURES

Vesting is based on years of service for employer contributions. Participants are immediately vested in their elective (voluntary) contributions and any earnings thereon. Interests in the Company's matching and discretionary profit-sharing contributions and earnings thereon vest as follows:

<u>Years of Service</u>	<u>Vesting %</u>
1	0%
2	20%
3	40%
4	60%
5	80%
6	100%

Upon termination of active participation in the Plan, other than as a result of retirement, total or permanent disability or death, the non-vested portion of the participant's account will be forfeited. Forfeitures of non-vested accounts may be used to reduce future employer contributions or used toward allowable administrative expenses. There were \$68,722 of forfeitures used toward employer contributions and \$12,333 used toward allowable administrative expenses in 2024. As of December 31, 2024 and 2023, there was \$35,574 and \$58,160 in the forfeiture account, respectively.

PAYMENT OF BENEFITS

Distributions of benefits are defined in the Plan document. Generally, upon termination of employment, death, disability, or normal retirement, a participant (or designated beneficiary) may elect to receive 100% of his or her vested account balance in either a lump sum cash payment or a direct rollover to another qualified plan, or partial payouts. Participants who have attained age 59 1/2 may also withdraw all or a portion of their vested account balances. Minimum distributions are required once the participant reaches age 73. Distributions may also be made in the case of certain financial hardships.

NOTES RECEIVABLE FROM PARTICIPANTS

The Plan provides that participants can borrow funds of at least \$1,000 up to a maximum equal to the lesser of 50 percent of their vested account balance or \$50,000. The loans are secured by the balance in the participant's account and bear interest at a reasonable rate of interest as determined by the Plan Administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. The term of the loan cannot exceed five years, except if the loan proceeds are used to finance the purchase of a primary residence, in which case the loan term may not exceed 10 years. Principal and interest is paid ratably through payroll deductions through 2023, beginning 2024 payments began through ACH payments from participants' personal bank accounts. A participant may have one loan outstanding at a time.

NOTE B – SUMMARY OF 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.

USE OF ESTIMATES

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

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE B – SUMMARY OF ACCOUNTING POLICIES – CONT.

INVESTMENT VALUATION AND INCOME RECOGNITION

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note D for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

NOTES RECEIVABLE FROM PARTICIPANTS

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 recorded as administrative expenses and are expensed when they are incurred. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the loan balance is reduced and a benefit payment is recorded. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

PAYMENT OF BENEFITS

Benefit payments to participants and their beneficiaries are recorded when paid.

OPERATING EXPENSES

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in the net appreciation of the fair value of the investments.

DATE OF MANAGEMENT REVIEW

Subsequent events were evaluated through September 27, 2025, which is the date the financial statements were available to be issued. Management is not required to and has not evaluated events or transactions that occurred after September 27, 2025.

NOTE C – UNAUDITED INVESTMENT INFORMATION CERTIFIED BY TRUSTEE

The Plan Administrator has elected the method of compliance permitted by 29 CFR Section 2520.103-8 of the Department of Labor Rules and Regulations and disclosure under ERISA. Accordingly, as permitted under such election, the following information was certified by the trustee, Fidelity Management Trust Company, and was not subjected to any auditing procedures performed by the independent public accountants.

- a. All investments shown in the accompanying statements of net assets available for benefits.
- b. Net investment income from the investments, as shown in the accompanying statement of changes in net assets available for benefits, including dividends and interest income and net realized and unrealized appreciation (depreciation) in the fair value of assets.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB (Financial Accounting Standards Board) ASC (Accounting Standards Codification) 820 are described as follows:

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 method include • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset and liability; and • 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 of the assets and liabilities.

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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no transfers between levels in 2024 or 2023.

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

Money Market Fund: Valued based on quoted prices in active markets for identical securities.

Common Collective Trusts: Valued at the NAV of the units in the listed common collective trusts in the Schedule of Assets (Held at End of Year). The NAV, as provided by the trustees, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchased and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 2024				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 10,321	\$ -	\$ -	\$ 10,321
Mutual Funds	10,919,362	-	-	10,919,362
Total Assets in the Fair Value Hierarchy	10,929,683	-	-	10,929,683
Other Investments Measured at Net Asset Value (a)				9,801,514
Total Assets at Fair Value	\$ 10,929,683	\$ -	\$ -	\$ 20,731,197
Assets at Fair Value as of December 31, 2023				
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 5,242	\$ -	\$ -	\$ 5,242
Mutual Funds	12,243,530	-	-	12,243,530
Total Assets in the Fair Value Hierarchy	12,248,772	-	-	12,248,772
Other Investments Measured at Net Asset Value (a)				10,695,930
Total Assets at Fair Value	\$ 12,248,772	\$ -	\$ -	\$ 22,944,702

(a) In accordance with Subtopic 820-10 certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets.

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE D – FAIR VALUE MEASUREMENTS – CONT.

Investments Measured Using the Net Asset Value per Share Practical Expedient

The following table summarizes investments for which fair value is measured using the net asset value per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments, the redemption notice period is applicable only to the Plan.

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common Collective Trusts	\$ 9,801,514	Not Applicable	Daily	Not Applicable

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Common Collective Trusts	\$ 10,695,930	Not Applicable	Daily	Not Applicable

NOTE E – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Fidelity Management Trust Company is the custodian of the Plan assets. Fidelity provides third-party administrative and recordkeeping services. Pooler CPA Group, LLC is the Plan auditor. SageView Advisory Group provides investment advisory services. Jackson Lewis provides legal services to the Plan. Therefore, these transactions qualify as party-in interest transactions.

Audit fees and certain other administrative expenses are rendered by parties in interest and are paid by the Company. The Company also provides certain administrative services for the Plan for which it receives no compensation.

NOTE F - RISKS AND UNCERTAINTIES

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

NOTE G – TAX STATUS

The Plan, which is a prototype plan sponsored by FMR, LLC and has received a favored opinion letter dated June 30, 2020, in which the Internal Revenue Service has stated that the Plan Document is acceptable under section 401 of the Internal Revenue Code and therefore not subject to tax. The Plan has been amended since receiving the opinion letter. However, the Plan administrator believes that the Plan is currently designed, and being operated, in compliance with the applicable requirements of the Internal Revenue Code. Therefore, they believe the Plan is qualified and the related trust is tax-exempt.

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

USTC GROUP 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2024 AND 2023

NOTE G – TAX STATUS – CONT.

The Company increased the coverage of the fidelity bond from \$385,000 to \$500,000 to meet ERISA standards on October 17, 2024.

NOTE H – PLAN TERMINATION

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

NOTE I – DELINQUENT PARTICIPANT CONTRIBUTIONS

During 2024, 2023, and 2022, the Plan remitted employee contributions in the amount of \$276,043, \$642,918, and \$137,223, respectively, beyond the normal remittance time periods that the Plan usually submits contributions to the custodian. As a result, the Company entered into a Voluntary Fiduciary Correction (VFC) program with the Department of Labor, which was accepted on September 25, 2024. All participant accounts affected by the late remittances have been corrected. The lost earnings have not been accrued within these financial statements in 2023 as they were not material to the financial statements.

NOTE J – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500 as of the years ended December 31, 2024 and 2023:

	2024	2023
Net Assets Available for Benefits per the Financial Statements	\$ 21,107,260	\$ 23,471,146
Less: Participants' Contributions Receivable	-	(53,484)
Less: Employer Contributions Receivable	-	(20,152)
Net Assets Available for Benefits per the Form 5500	<u>\$ 21,107,260</u>	<u>\$ 23,397,510</u>

The following is a reconciliation of total contributions per the financial statements to the Form 5500 as of and for the year ended December 31, 2024:

Total Contributions per the Financial Statements	\$ 2,150,732
Add: 2023 Participants' Contributions Receivable	53,484
Add: 2023 Employer Contributions Receivable	20,152
Total Contributions per the Form 5500	<u>\$ 2,224,368</u>

NOTE K – SUBSEQUENT EVENT

In January 2025, the Plan experienced a partial plan termination. This was a result of the loss of a large customer that adversely affected the Company, causing layoffs of approximately 140 employees. The Company has been working with the third-party administrator to ensure that all affected participants are fully vested in their distributions. The company is in the process of gaining additional customers to offset the loss of the large customer and has noticed an increasing revenue stream over the course of 2025 assisting in this offset.

SUPPLEMENTAL SCHEDULES

USTC GROUP 401(K) PLAN

SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2024

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(i)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of investment, including maturity date, rate of interest, collateral, and par or maturity value	Cost	Current Value	
Money Market Fund				
* Fidelity Government Money Market	Money Market Fund	**	\$	10,321
Common Collective Trusts:				
Allspring Special Mid Cap Value CIT	Common Collective Trust	**		232,290
State Street Target Retirement 2025	Common Collective Trust	**		1,445,575
State Street Target Retirement 2040	Common Collective Trust	**		1,794,778
State Street Target Retirement 2060	Common Collective Trust	**		208,543
T. Rowe Price Stable Value Fund	Common Collective Trust	**		1,019,488
State Street Target Retirement 2030	Common Collective Trust	**		1,933,519
State Street Target Retirement 2035	Common Collective Trust	**		827,923
State Street Target Retirement 2065	Common Collective Trust	**		39,185
State Street Target Retirement 2020	Common Collective Trust	**		159,172
State Street Target Retirement 2045	Common Collective Trust	**		446,270
ClearBridge Small Cap Growth	Common Collective Trust	**		181,466
State Street Target Retirement 2055	Common Collective Trust	**		306,223
State Street Target Retirement Income	Common Collective Trust	**		20,336
State Street Target Retirement 2050	Common Collective Trust	**		1,186,746
Total Common Collective Trusts				<u>9,801,514</u>
Mutual Funds:				
PIMCO Income	Registered Investment Company	**		189,901
Mass Mutual Total Return Bond	Registered Investment Company	**		447,306
Cohen & Steers Realty Shares	Registered Investment Company	**		124,467
State Street Emerging Markets Equity Index	Registered Investment Company	**		73,718
American Funds Balanced	Registered Investment Company	**		1,718,370
JP Morgan Equity Income	Registered Investment Company	**		391,756
PIMCO RAE US Small Cap	Registered Investment Company	**		65,438
JP Morgan Mid Cap Growth	Registered Investment Company	**		88,669
JP Morgan Large Cap Growth	Registered Investment Company	**		1,851,785
John Hancock Alternate Asset	Registered Investment Company	**		5,117
* Fidelity US Bond Index	Registered Investment Company	**		440,356
* Fidelity 500 Index	Registered Investment Company	**		3,875,247
* Fidelity Mid Cap Index	Registered Investment Company	**		482,406
* Fidelity Small Cap Index	Registered Investment Company	**		490,104
* Fidelity International Index	Registered Investment Company	**		668,119
* Fidelity Inflation Protection Bond Index	Registered Investment Company	**		6,603
Total Mutual Funds				<u>10,919,362</u>
* Notes Receivable from Participants	Maturity dates from 2025 to 2044 Interest rates from 3.25% - 9.50%	-		376,063
TOTAL ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR				<u><u>\$ 21,107,260</u></u>

(*) Denotes parties in interest

(**) Cost omitted for participant-directed investments

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included ☐		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$	276,043	\$ -	\$ -	\$ -	\$ 276,043

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2023

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions		
Check here if Late Participant Loan Repayments are Included ☒		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP
		Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51		
\$	642,918	\$ -	\$ -	\$ -

USTC GROUP 401(K) PLAN

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2022

EIN: 30-0943214 PLAN NUMBER: 001

INFORMATION IN SUPPORT OF FORM 5500, SCHEDULE H, PART IV, LINE 4(a)

Participants Contributions Transferred Late to Plan		Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are Included ☒		Contributions Not Corrected	Contributions Corrected Outside Voluntary Fiduciary Correction Program (VFCP)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and Prohibited Transaction Exemption 2002-51
\$	137,223	\$ -	\$ -	\$ -	\$ 137,223