

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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

2024

Department of Labor Employee Benefits Security Administration

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

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1999
2a Plan sponsor's name, mailing address, city or town... 459 HERNDON PARKWAY SUITE 10 HERNDON, VA 20170
2b Employer Identification Number (EIN): 54-1923680
2c Plan Sponsor's telephone number: 703-230-2655
2d Business code (see instructions): 541511

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

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

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

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	283
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	215
	6a(2)	238
	6b	0
	6c	47
	6d	285
	6e	0
	6f	285
	6g(1)	137
6g(2)	109	
6h	0	
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 2T 3D 3H

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

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

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

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

A Name of plan IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 IDEXCEL, INC.	D Employer Identification Number (EIN) 54-1923680	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

AMERICAN FUNDS DISTRIBUTORS, INC.

95-2769620

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

BAIRD **777 WISCONSIN AVENUE**
MILWAUKEE, WI 53202

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

BLACKROCK INVESTMENTS, INC.

23-2784752

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

EATON VANCE DISTRIBUTORS, INC.

04-3239487

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

FIDELITY DISTRIBUTORS CORP.

500 SALEM STREET
MAIL ZONE O3N
SMITHFIELD, RI 02917

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

JANUS DISTRIBUTORS, LLC

151 DETROIT STREET
DENVER, CO 80206

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

T. ROWE PRICE

100 EAST PRATT STREET
BALTIMORE, MD 21202

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

VANGUARD

455 DEVON PARK DRIVE
WAYNE, PA 19087

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

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

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

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

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

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

ADP, INC.

13-3036745

(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 50 15 64 26 49 99	RECORD KEEPER	20564	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 <hr/> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>IDEXCEL, INC.</u>	D Employer Identification Number (EIN) <u>54-1923680</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: TRP SV COMMON TR A

b Name of sponsor of entity listed in (a): T. ROWE PRICE TRUST COMPANY

c EIN-PN <u>52-1309931-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>274258</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

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

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

c EIN-PN

d Entity code

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN) 001
C Plan sponsor's name as shown on line 2a of Form 5500 IDEXCEL, INC.	D Employer Identification Number (EIN) 54-1923680

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	60832
(9) Value of interest in common/collective trusts	1c(9)	402041
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	5424666
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	132674
		274258
		6296182

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	5887539	6703114
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	5887539	6703114

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)		
(B) Participants.....	2a(1)(B)	720640	
(C) Others (including rollovers).....	2a(1)(C)	63275	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		783915
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	7368	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		7368
(2) Dividends: (A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	212708	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		212708
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		8782
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		805175
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1817948

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	913705	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		913705
f Corrective distributions (see instructions)	2f		58584
g Certain deemed distributions of participant loans (see instructions)	2g		9519
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)	19571	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	994	
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		20565
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1002373

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		815575
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: **FRYE & COMPANY CPAS**

(2) EIN: **45-4199441**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>IDEXCEL, INC.</u>	D Employer Identification Number (EIN) <u>54-1923680</u>	

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

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 57-1198022

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 10 / 06 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704162A.

Frye & Company, CPAs

THE 2024 AUDIT IS PENDING.

**IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2023 & 2022**



- CONTENTS -

	<u>Page</u>
Independent Auditors' Report on Financial Statements	1-4
Financial Statements	
Statements of Net Assets Available for Benefits	5
Statements of Change in Net Assets Available for Benefits	6
Notes to Financial Statements	7-20
Required Supplemental Schedules	
Schedules of Assets (Held at End of Year)	21-22
Schedules of Delinquent Participant Contributions	23

**INDEPENDENT AUDITORS' REPORT
ON FINANCIAL STATEMENTS**

To the Participants and Trustees
Idexcel, Inc. 401(k) Profit Sharing Plan

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

We have performed audits of the financial statements of Idexcel, Inc. 401(k) Profit Sharing 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 statement of net assets available for benefits as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Idexcel, Inc. 401(k) Profit Sharing 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 and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in Note E to the financial statements, is complete and accurate.

Opinion

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

Opinion – Continued

- the amounts and disclosures in the financial statements, 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 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Idexcel, Inc. 401(k) Profit Sharing 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 these 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 Idexcel, Inc. 401(k) Profit Sharing 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.

To the Participants and Trustee
Idexcel, Inc. 401(k) Profit Sharing Plan

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Idexcel, Inc. 401(k) Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Idexcel, Inc. 401(k) Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America. Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

To the Participants and Trustee
Idexcel, Inc. 401(k) Profit Sharing Plan

Auditors' Responsibilities for the Audit of the Financial Statements – Continued

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

Other Matter—Supplemental Schedules Required by ERISA

The supplemental schedules of assets (held at end of year) and schedules of delinquent participant contributions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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).



Frye & Company, CPAs
Manassas, Virginia
October 18, 2024

**IDEXCEL, INC.
401(K) PROFIT SHARING PLAN**

**STATEMENTS OF NET ASSETS
AVAILABLE FOR BENEFITS**

AS OF DECEMBER 31, 2023 & 2022

	2023	2022
Assets		
Plan investments, participant directed:		
Investments at fair value:		
Investments held in registered mutual funds	\$ 5,424,666	\$ 3,817,869
Investments held in common collective trusts	402,041	497,581
Total plan investments at fair value	5,826,707	4,315,450
Plan receivables:		
Participant contribution receivable	-	26,292
Employer contribution receivable	-	-
Notes receivable from participants	60,832	84,322
Total receivables	60,832	110,614
Total assets	5,887,539	4,426,064
Liabilities		
Accounts payable and accrued expenses	-	-
Excess contributions payable	58,584	86,250
Total liabilities	58,584	86,250
Net Assets Available for Benefits	\$ 5,828,955	\$ 4,339,814

See accompanying auditors' report and notes to financial statements.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN

**STATEMENTS OF CHANGE IN NET ASSETS
AVAILABLE FOR BENEFITS**

YEARS ENDED DECEMBER 31, 2023 & 2022

	2023	2022
Additions		
Investment income:		
Net appreciation (depreciation) on investments	\$ 848,293	\$ (1,003,997)
Interest, dividends, and other investment income	127,311	143,933
Total investment income (loss)	975,604	(860,064)
Interest income on notes receivable from participants	3,597	2,169
Contributions:		
Participant deferrals	912,845	1,143,472
Employer matching	-	-
Participant roll-overs	23,270	57,074
Total contributions	936,115	1,200,546
Total additions	1,915,316	342,651
Deductions		
Benefits paid to participants	407,173	320,494
Administrative expenses	19,002	17,752
Total deductions	426,175	338,246
Net Increase (Decrease)	1,489,141	4,405
Net assets available for benefits, beginning of year	4,339,814	4,335,409
Net Assets Available for Benefits, End of Year	\$ 5,828,955	\$ 4,339,814

See accompanying auditors' report and notes to financial statements.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note A – Plan Description and Summary of Significant Accounting Policies

General: The following information and description of Idexcel, Inc. 401(k) Profit Sharing Plan (the Plan) is provided for informational purposes only. The actual plan document, contractual agreements, and summary plan description as provided by the plan sponsor, Idexcel, Inc. (the Corporation), should be referred to for more complete and current information.

Description: The Plan was established in January 1999 by the Corporation and was recently amended to comply with various new regulations. The Plan is intended to be a qualified defined contribution plan under Section 401(k) of the Internal Revenue Code (IRC) and is subject to applicable provisions of the Employee Retirement Income Security Act (ERISA) of 1974. The Plan covers all employees meeting certain minimum eligibility requirements as set forth in the plan document. As of December 31, 2023, the Plan had approximately 400 participants.

Plan Administration: The Plan is sponsored by Idexcel, Inc. (the Corporation) which appointed Reliance Trust Company as the plan trustee and investment custodian and ADP Retirement Services (ADP) as the third-party administrators. The plan trustee and investment custodian hold the plan assets and executes transactions at the direction of participants, which have direct access and control over their accounts via the internet. The third-party administrators assist the trustees and plan sponsor with their compliance and recordkeeping.

Basis of Accounting: The Plan prepares its financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, revenue is recognized when earned and expenses when obligations are incurred. Investments are reported at fair value (except for fully benefit response investment contracts reported at contract value) with interest, dividends, net realized and unrealized gains and losses (i.e., market appreciation and depreciation) reported as components of investment income. Participant and employer contributions, which are reported when compensation is paid to participating employee and contributions are withheld and payable to the Plan, and employer matching and profit-sharing contributions are similarly determinable. Excess contributions or qualified non-elective contributions resulting from non-discrimination and compliance testing are reported when incurred.

Income Tax Status: Effective January 2021, the Plan adopted the ADP proto-type retirement plan designed to be qualified under the IRC Section 401(k) and exempt from income taxes. Accordingly, ADP received a favorable determination letter from the IRS dated October 2020 setting forth its exempt status as a qualified retirement plan. However, the plan document has been amended since obtaining the tax determination letter from the IRS to comply with various legislative and regulatory changes. The plan sponsor and administrator believe the plan is designed and operating in compliance with the plan's tax exemption status as a qualified retirement plan.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note A – Plan Description and Summary of Significant Accounting Policies – Continued

Plan Eligibility: All employees of the Corporation are eligible to participate in the Plan after reaching the age of 21. There are no minimum service requirements for participation. Employees are generally eligible for participation on the first day of the month coinciding with or the next month following date on which eligibility requirements are met. Certain eligibility requirements, such as active employment as of the end of the plan year, age, and hours of service, may be applicable to employer discretionary matching or profit sharing contributions.

Participant Accounts: Individual accounts are maintained for each plan participant and include the participant's tax deferred contributions, roll-over contributions (if any), any employer matching contributions, plus an allocation of any employer discretionary contributions (if any), earnings, including any realized and unrealized gains or losses on investments selected by the plan participants, and reduced by any allocable administrative fees, expenses or withdrawals.

Participant Contributions: Participants may make pre-tax, salary reduction contributions from their compensation each pay period up to statutory limits per the Internal Revenue Code (IRC). Participants over the age of 50 may make additional catch-up contributions as allowed by the IRC. Distributions from other qualified retirement plans can also be contributed as rollover contributions. Participants are fully vested in their salary deferral and rollover contributions.

Employer Contributions: Effective May 2009, the Corporation suspended matching contributions to the Plan. Prior to May 2009, the Corporation made matching contributions to the Plan equal to 25% on the first 4% of each participating employee's eligible compensation. Although the Corporation may elect to make discretionary, nonelective matching or profit-sharing contributions to the Plan, no significant discretionary matching or profit-sharing contributions were made to the Plan during the years ended December 31, 2023 and 2022.

Vesting: The Corporation's previously safe harbor contributions are not subject to vesting and participants are always immediately vested in their voluntary, pre-tax contributions and any roll-overs to the Plan and any qualified matching contributions necessary for the plan to meet nondiscriminatory test, including any earnings thereon. However, vesting in any employer's discretionary matching and profit-sharing contributions, including any earnings thereon, is based upon three years of service with a 100% vesting after three years of service or the participant's death, disability, or attainment of retirement age of 65. The Corporation may also consider non-electric contributions required for the Plan to meet certain aspects of its annual non-discrimination and compliance testing that are not subject to vesting.

Terminating Participants and Forfeitures: Participants who terminate their employment with the Corporation forfeit the non-vested portion of employer contributions to the Plan.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note A – Plan Description and Summary of Significant Accounting Policies – Continued

Terminating Participants and Forfeitures – Continued: Employees vest in the employer matching or profit sharing contributions upon three years of services with 100% vesting at the end of three years of service, death, disability, or the attainment of retirement age of 65. Forfeitures may be used to offset future employer contributions or to pay plan expenses. Any unused or unapplied forfeitures generally are allocated to plan participants. As of December 31, 2023 and 2022, the Plan reported forfeitures of approximately \$5,500 and \$5,400, respectively, and no significant forfeitures were applied to employer contributions or plan expenses during the years then ended.

Distributions to Participants: Vested account balances are eligible for distribution upon termination of employment, retirement, death, or total and permanent disability, generally as lump sum distributions. Distributions due to termination or disability may be deferred until the participant retires if the value of their account exceeds or has exceeded \$5,000. Vested balances less than \$5,000 at termination are generally paid out as lump-sum or roll-over distributions. Distributions upon death must generally be made to all beneficiaries within 5 years. Participant benefits eligible for distribution must be distributed based upon age and date of retirement restrictions as set forth in the IRC. Benefit payments and distribution to participants are generally recorded and reflected as plan deductions in the accompanying financial statements when paid to plan participants.

Investment Valuation and Recognition: Investments are reported at fair value (except for fully benefit response investment contracts reported at contract value). Fair value is generally determined as 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. Certain investments may be valued at net asset value as a practical expedient of estimated fair value. The Plan reports interest, dividends, net realized and unrealized gains and losses (i.e., market appreciation and depreciation) as components of investment income. Purchases and sales of investments are recorded on a trade-date basis, interest income is recorded when earned, and dividends on an ex-dividend date basis.

Notes Receivable from Participants: The Plan allows participants to borrow against their vested account balances subject to IRC restrictions. Loans are typically limited to the lesser of \$50,000 or 50% of the participant's vested account balance. The loans are secured by the participant's vested account balance and have terms of 60 months or less unless the loan was made for purchase of the participant's primary residence and require periodic payments of principal and interest through payroll deductions. Loans are considered a direct investment of the participant's account and have annual interest rates based upon the prime lending rate plus two percentage point at the time of the loan, which were approximately 4.25% to 9.5% as of December 31, 2023 and 2022. Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note A – Plan Description and Summary of Significant Accounting Policies – Continued

Notes Receivable from Participants – Continued: Delinquent loans are treated as distributions based upon provisions of the plan document. As of December 31, 2023 and 2022, the Plan reported participant loan balances totaling approximately \$60,800 and \$84,300, respectively, with interest income earned thereon totaling approximately \$3,600 and \$2,200, respectively, during the years then ended.

Excess Contributions Payable: Amounts payable to participants for contributions in excess of amounts allowed by the DOL and IRS rules and regulations, including any excess matching or profit sharing contributions, are reflected as liabilities in the accompanying financial statements with a corresponding amount reflected as benefits paid to participants for the corrective distributions or a reduction in employer matching contributions in the case of excess matching contributions. As of December 31, 2023 and 2022, the Plan reported approximately \$58,600 and \$86,300, respectively, of excess contributions or corrective distributions resulting from the annual non-discrimination and compliance testing.

Benefits Paid and Expenses: Benefit distributions are generally recorded when paid. Certain expenses of maintaining the Plan are paid by the Corporation and are, therefore, excluded from the accompanying financial statements. Investment related expenses are generally included in the net appreciate (depreciation) in investments. Fees associated with administering the Plan and notes receivable to participants and benefit distributions to participants are included in administrative fees in the accompanying financial statements and charged directly to participant accounts.

Hardship Withdrawals: The Plan also allows, in certain hardship situations as defined by the IRC, participants to withdrawal portions of their vested account balance subject to taxation and other IRC restrictions. Any withdrawals reduce participant vested account balances and are reflected as plan deductions and in the accompanying financial statements when paid.

Fair Value Measurements: The Plan established a reporting framework for measuring and disclosing fair value measurements. Fair value measurement disclosures are required for assets and liabilities measured and reported at fair value in the accompanying financial statements. Management uses a fair value measurement hierarchy based upon the lowest level of any input that is significant to the measurement with Level 3 being the lowest level of recognition. Management also attempts to maximize the use of observable inputs (Level 1 and 2) and minimize unobservable inputs (Level 3). Accordingly, the Plan classifies its investments in marketable securities in the following categories:

- *Level 1* – valuation methodology based upon unadjusted quoted prices for identical assets or liabilities traded in an active market that the Plan has the ability to access;

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note A – Plan Description and Summary of Significant Accounting Policies – Continued

Fair Value Measurements – Continued:

- *Level 2* – valuation methodology based upon unadjusted quoted prices for similar assets and liabilities traded in active markets or identical or similar assets and liabilities in inactive markets, observable market inputs for assets and liabilities not traded in active markets, observable market inputs derived or corroborated principally by correlation or other means, or Level 1 instruments where there is a contractual restriction; and
- *Level 3* – valuation methodology is unobservable and significant to the fair value measurement.

As of December 31, 2023 and 2022, the Plan determined that its investments in registered mutual funds and common collective trust would generally be considered Level 1 financial instruments in that fair value was established based upon quoted or published market prices. The Plan's investments in registered mutual funds are based predominantly upon unadjusted quoted prices for identical assets or liabilities traded in active markets. The Plan's investments in common collective trusts are valued at net asset value as a practical expedite of fair value. Given that that participant trade at net asset value which is readily available to plan participants, management determined common collective trusts are classified as Level 1 financial instruments. Disclosures about estimated fair values and fair value measurements were determined by the Plan based upon pertinent market data and other information available as of December 31, 2023 and 2022. Considerable judgment is necessary to interpret market and financial data and to develop fair value measurements in certain circumstances, especially in regards to any Level 3 financial instruments. Although the Plan is unaware of any factors that would significantly affect their estimates, the Plan's estimates of fair values and fair value measurements may not be indicative of amounts realized at disposition.

Plan Termination: The Corporation has the right under the plan document to discontinue its contributions to the Plan and to terminate the Plan subject to the provisions of DOL and IRS rules and regulations. In the event of the Plan's termination, participants become fully vested in their account balances. The plan sponsor has not expressed any interest in terminating the Plan. In May 2009, the Corporation ceased matching and profit sharing contributions to the Plan.

Accounting Estimates: The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America, requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates and the difference may be material.

Reclassifications: Certain prior year amounts were reclassified to adhere to the current financial statement presentation.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note B – Related Party and Party-in-Interest Transactions

Plan Sponsor: The Corporation may at management’s discretion pay certain administrative and professional expenses of the Plan. During the years ended December 31, 2023 and 2022, the Corporation paid for certain professional services rendered by attorneys, accountants, and other administrative and compliance related costs associated with the Plan. Plan investment advisory and management service fees may also be allocated and charged against the participant account balances as allowed by the plan document, DOL and IRS rules and regulations. Additionally, certain fees paid by the Plan for investment management services may be netted against the net appreciation (depreciation) in investments as reported in the accompanying financial statements.

Plan Custodian: The plan trustee and investment custodian, Reliance Trust Company, may be related or affiliated with companies and various subsidiaries that manage investment options offered to plan participants. The trustee and custodian and other related parties may receive commissions and other forms of remuneration through its relationship with the related parties and affiliates. The Plan invests in common collective trust offered by the trustees and custodians.

Note C – Plan Investments

General: The plan trustee and investment custodian hold the Plan’s investments, maintain individual participant accounts, and execute transactions on the behalf of plan participants. Investments are directed by plan participants, and investment options available may include various subsidiaries, affiliates, and other parties related to the plan trustee an investment custodian.

Plan Investments: The Plan has over 25 registered mutual funds and common collective trusts in which participants may direct their investments as further detailed below. Plan participants have investment options covering a wide range of risk, return and retirement objectives. Participants may change contribution amounts and allocation contributions to available investment options in any proportion they desire as allowable under the IRC and plan document. Participants may also elect to transfer their account balances between the available investment options.

Investment Valuation: The Plan’s investments are reported at fair value in the accompanying financial statements. Fair value is generally determined as 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 Plan’s investments in mutual funds are reported at fair value based upon unadjusted market prices and common collective trusts are valued based upon the per unit net asset value of the fair value of underlying assets less any liabilities as a practical expedient of estimated fair value. The following is a description of the valuation methodologies used by the Plan in determining fair value for financial instruments reported at fair value:

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note C – Plan Investments – Continued

Investment Valuation – Continued:

- *Corporate Bonds* – valued using pricing models maximizing the use of observable market inputs for similar securities, including basing value on yields currently available on comparable securities of issuers with similar credit ratings.
- *Common Stocks* – valued at the closing price reported on the active market on which the respective securities are traded without adjustment.
- *Mutual and Money Market Funds* – valued at the daily closing price as reported by the fund in active markets in which these funds are required to publish their daily net asset value and are generally required to transact at that price. Mutual funds are deemed to be actively traded.
- *Pooled Separate Accounts and Common Collective Trusts* – valued at per unit net asset value as provided and certified by the plan trustee and investment custodian as a practical expedient of estimated fair value. Net asset value may not be used in situations whereby it is probable that the fund will transact at an amount different than reported net asset value. In certain situations, the plan trustee and investment custodian may temporarily delay withdrawal if necessary to ensure an orderly liquidation of assets. Otherwise, plan participants transact generally at published net asset value.
- *Guaranteed Investment Contract* – non-fully benefit investment contracts are valued at fair value by the insurance company using discounting cash flow of similar financial instruments with comparable terms and considering the creditworthiness of the issuer and other valuation models. Given that participant generally transact at contract value, fair value is determined annually for financial statement reporting purposes.

Investment Income: The Plan reports interest, dividends, net realized and unrealized gains and losses (i.e., market appreciation and depreciation) as components of investment income. Purchases and sales of investments are recorded on a trade-date basis, interest income is recorded when earned, and dividends on an ex-dividend date basis. Accordingly, investment income (loss) totaled approximately \$975,600 and (\$860,100), respectively, for the years ended December 31, 2023 and 2022 consisting of net appreciation (depreciation) of approximately \$848,300 and (\$1,004,000), respectively, and realized interest and dividends of \$127,300 and \$143,900, respectively.

Note D – Fair Value Measurements

The Plan established a reporting framework for measuring and disclosing fair value measurements. Fair value measurement disclosures are required for assets and liabilities measured and reported at fair value in the financial statements.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note D – Fair Value Measurements – Continued

As of December 31, 2023 and 2022, the Plan’s investments in marketable securities were categorized in accordance with the fair measurement hierarchy described above as follows:

	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
As of December 31, 2023:				
Registered mutual funds	\$ 5,424,666	\$ 5,424,666	\$ -	\$ -
Common collective trust	402,041	402,041	-	-
	<u>\$ 5,826,707</u>	<u>\$ 5,826,707</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>Fair Value</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
As of December 31, 2022:				
Registered mutual funds	\$ 3,817,869	\$ 3,817,869	\$ -	\$ -
Common collective trust	497,581	497,581	-	-
	<u>\$ 4,315,450</u>	<u>\$ 4,315,450</u>	<u>\$ -</u>	<u>\$ -</u>

The Plan reported no significant assets or liabilities reported at fair value using significant unobservable inputs, Level 3 instruments, as of December 31, 2023 and 2022, respectively.

Common collective trusts, not considered to be fully benefit responsive, are valued at estimated fair value based the net asset value of the underlying funds. Net asset value is used as a practical expedient to estimated fair value as allowed under accounting principles generally accepted in the United States of America. This practical expedient would not be used if it is determined by the plan administrator to be probable that the fund would transact for amounts significantly different form the reported net asset value. Participant transactions (purchases and sales of funds) generally occur daily with plan participants transacting at published net asset value.

If the Plan initiates a full redemption of the fund, the issuer may reserve the right to require a reasonable notification period in order to an orderly liquidation of securities held by the fund. Generally, there are no redemption restrictions for participants but notification periods may be required Plan initiated transactions, such as liquidation of the investment fund option. The following table summarize investments for which fair value was measured using the net asset value per share as a practical expedient of estimated fair value as of December 31, 2023 and 2022:

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note D – Fair Value Measurements – Continued

<u>Investment</u>	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Common Collective Trust	\$ 402,041 as of 12/31/23	N/A	Daily	1 Day
Common Collective Trust	\$ 497,581 as of 12/31/22	N/A	Daily	1 Day

Note E – Information Prepared and Certified by Plan Trustee and Custodian

The financial information and related data with respect to the Plan’s investments and related investment earnings and the notes receivable from participants were obtained or derived from information provided and certified by the plan trustees and investment custodian, Reliance Trust Company. As permitted by Department of Labor rules and regulations and reporting and disclosure under ERISA, the following summarized financial information and related data with respect to plan investments and notes receivable from participants was certified by Reliance Trust Company as complete and accurate as of and for the years ended December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Investment, participant directed:		
Registered mutual funds	\$ 5,424,666	\$ 3,817,869
Common collective trusts	402,041	497,581
	<u>\$ 5,826,707</u>	<u>\$ 4,315,450</u>
Notes receivable from participants	<u>\$ 60,832</u>	<u>\$ 84,322</u>
	<u>2023</u>	<u>2022</u>
Investment income:		
Net appreciation (depreciation) on investments	\$ 848,293	\$ (1,003,997)
Interest, dividends, and other investment income	127,311	143,933
	<u>\$ 975,604</u>	<u>\$ (860,064)</u>
Interest income on notes receivable from participants	<u>\$ 3,597</u>	<u>\$ 2,169</u>

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note E - Information Prepared and Certified by the Plan Trustee and Custodian

	<u>2023</u>		<u>2022</u>
Plan investment, participant directed, at fair value:		Plan investment, participant directed, at fair value:	
Registered mutual funds at quoted market prices:		Registered mutual funds at quoted market prices:	
Baird Core Plus Bond Fund	\$ 68,151	Baird Core Plus Bond Fund	\$ 69,476
Vanguard High Yield Corporate Admiral Fund	295,054	Vanguard High Yield Corporate Admiral Fund	64,055
American Funds 2010 Target Retirement Fund	35,099	American Funds 2010 Target Retirement Fund	31,557
American Funds 2020 Target Retirement Fund	45,823	American Funds 2020 Target Retirement Fund	33,083
American Funds 2025 Target Retirement Fund	66,802	American Funds 2025 Target Retirement Fund	32,608
American Funds 2030 Target Retirement Fund	41,422	American Funds 2030 Target Retirement Fund	35,084
American Funds 2035 Target Retirement Fund	166,144	American Funds 2035 Target Retirement Fund	98,334
American Funds 2040 Target Retirement Fund	574,349	American Funds 2040 Target Retirement Fund	438,597
American Funds 2045 Target Retirement Fund	315,837	American Funds 2045 Target Retirement Fund	324,461
American Funds 2050 Target Retirement Fund	353,166	American Funds 2050 Target Retirement Fund	243,642
American Funds 2055 Target Retirement Fund	342,702	American Funds 2055 Target Retirement Fund	214,984
American Funds 2060 Target Retirement Fund	67,375	American Funds 2060 Target Retirement Fund	41,197
Vanguard Equity Income Admiral Fund	223,510	Vanguard Equity Income Admiral Fund	203,864
Fidelity 500 Index Fund	1,283,241	Fidelity 500 Index Fund	774,174
Vanguard Tax Management Capital App Fund	134,180	Vanguard Tax Management Capital App Fund	134,828
Vanguard US Growth Admiral Fund	822,815	Vanguard US Growth Admiral Fund	581,734
Janus Henderson Contrarian Fund	89,820	Janus Henderson Contrarian Fund	78,007
Fidelity Advisor Small Cap Value Fund	131,132	Fidelity Advisor Small Cap Value Fund	116,377
BlackRock Advantage Small Cap Core Fund	73,248	BlackRock Advantage Small Cap Core Fund	52,323
Fidelity Small Cap Index Fund	158,626	Fidelity Small Cap Index Fund	140,491
Fidelity International Index Fund	107,489	Fidelity International Index Fund	89,624
Parametric International Equity Fund	28,681	Parametric International Equity Fund	19,369
Subtotal mutual funds at quoted market prices	<u>5,424,666</u>	Subtotal mutual funds at quoted market prices	<u>3,817,869</u>
Common collective trust at published fair value:		Common collective trust at published fair value:	
T Rowe Price Stable Value Common Trust Fund	<u>402,041</u>	T Rowe Price Stable Value Common Trust Fund	<u>497,581</u>
Total plan investments	<u>\$ 5,826,707</u>	Total plan investments	<u>\$ 4,315,450</u>
Notes receivable from participants (4.25% - 9.5%)	<u>\$ 60,832</u>	Notes receivable from participants (4.25% - 6.5%)	<u>\$ 84,322</u>

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note F – Common Collective Trust with Insurance Company

The Plan holds common collective trusts with T Rowe Price that guarantees the contract benefit value upon termination, death, disability or retirement of a plan participant. The stable value fund option is the T Rowe Price Stable Value Common Trust. Contract value is defined as the value paid when funds are withdrawn at maturity or at the time of termination, death, disability, or retirement of a plan participant and is equal to amounts deposited plus accrued interest. The common collective trusts require T Rowe Price to repay the principal and a specified interest rate that is guaranteed by the issuer. ADP does not consider the T Rowe Price Stable Value Common Trust to be fully benefit responsive and the plan level and as such, the common collective trusts are reported at net asset value as a practical expedient of fair value for financial reporting purposes. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at published net asset value. There are generally no reserves against contract value for credit risk of the contract issuer or otherwise. Fair value is determined based upon unadjusted quoted prices for similar assets and liabilities traded in active markets or identical or similar assets and liabilities in inactive markets or observable market inputs. Accordingly, net asset value of the T Rowe Price Stable Value Common Trust is based on the market value of the underlying assets less any liabilities. In determining the reasonableness of the fair value methodology, the Plan also evaluates a variety of factors including reviewing existing contracts, economic conditions, industry and market developments, and overall credit ratings. Certain observable inputs are assessed through review of contract terms while others are substantiated utilizing available market data. The average yields for the investment contract and actual average yields earned on the investment contract as reported and certified by Reliance Trust Company was approximately .2% and .2%, respectively, for the years ended December 31, 2023 and 2022.

Note G – Reconciliation of the Financial Statements to Federal Form 5500

The following schedule reconciles the net assets available for benefits per the accompanying financial statements to the net assets as reflected in Part I, *Assets and Liability Statement*, of Schedule H to Federal Form 5500 as of December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Net assets available for benefits per financial statements	\$ 5,828,955	\$ 4,339,814
Contribution receivables as of end of year	-	(26,292)
Excess contributions payable as of end of year	<u>58,584</u>	<u>86,250</u>
Net assets per Federal Form 5500	<u>\$ 5,887,539</u>	<u>\$ 4,399,772</u>

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note G – Reconciliation of the Financial Statements to Federal Form 5500 – Continued

The following schedule reconciles net increase (decrease) per the accompanying financial statements to net income (loss) per Part II, *Income and Expense Statement*, of Schedule H to Federal Form 5500 for the years ended December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Net increase (decrease) per financial statements	\$ 1,489,141	\$ 4,405
Contribution receivables as of end of year	-	(26,292)
Contribution receivables as of beginning of year	26,292	135
Excess contributions payable at end of year	58,584	86,250
Excess contributions payable at beginning of year	<u>(86,250)</u>	<u>(64,588)</u>
Net income (loss) Per Federal Form 5500	<u>\$ 1,487,767</u>	<u>\$ (90)</u>

Note H – Excess Contributions Payable

As of December 31, 2023 and 2022, the Plan reported excess contributions payable of approximately \$60,800 and \$86,300, respectively, required for the Plan to satisfy relevant non-discrimination provisions of the plan document and certain compliance tests. The corrective distributions, when required to pass non-discrimination and compliance testing, are reported as benefits paid to participants in the accompanying financial statements and as also reported in the IRS Form 5500 to properly reflect the distribution of excess deferrals.

Note I – Delinquent Participant Contributions

During the year ended December 31, 2020, the Corporation made delinquent participant contributions to the plan totaling approximately \$46,400 in which lost earnings and profits are required to cure the noncompliance. The Corporation paid lost earnings and profits totaling approximately \$135 during the year ended December 31, 2022 to cure the delinquent participant contributions outside of the Department of Labor’s (DoL) Voluntary Fiduciary Correction Program (VFCP). Management contends that the manner in which the delinquent contributions were cured using the VFCP calculator was reasonable to appropriate correct the delinquency.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note J – Income Tax Considerations

Income Tax Status: The ADP proto-type retirement plan adopted by the Plan is designed to be qualified under the IRC Section 401(k) and exempt from income taxes. Accordingly, ADP received a favorable determination letter from the IRS dated October 2020 setting forth its exempt status as a qualified retirement plan. However, the plan document has been amended since obtaining the tax determination letter from the IRS to comply with various legislative and regulatory changes. The plan sponsor and administrator believe the plan is designed and operating in compliance with the plan's tax exemption status as a qualified retirement plan. No assurances can be given regarding any plan amendments they are reviewed and approved by the IRS. No provision for income taxes has been included in the accompanying financial statements.

Tax Contingencies: Although the Plan has not received any notice of intent to examine its tax returns, the Plan's tax returns remain subject to examination or review by tax authorities pursuant to various statutes of limitations. Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and to recognize a tax liability (or asset) if the Plan has taken uncertain tax positions that would more likely than not be sustained upon examination. Management is unaware of any significant uncertain tax positions arising during the years ended December 31, 2023 and 2022 that are more likely than not to be sustained should the Plan's tax returns be subject to examination.

Note K – Plan Termination

The plan sponsor reserves the right under the plan document to discontinue its contributions to the accounts of plan participants at any time and to terminate the Plan subject to the applicable provisions of the IRC and ERISA. In the event of the plan sponsor decides to terminate the Plan, plan participants become fully vested in their account balances, including any future employer contributions that may be subject to vesting prior to any termination of the plan. The plan sponsor has not expressed any interest in terminating the Plan; however, effective May 2009, the Corporation suspended the matching and profit-sharing contributions to the Plan.

Note L – Risks and Uncertainties

Plan participants invest in various investment securities that are exposed to various interest rates, economic, market and other 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 change could materially affect participant account balances and plan investments as reported in the accompanying financial statements.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2023 & 2022

Note L – Risks and Uncertainties – Continued

Additionally, the plan sponsor may elect to change the investment options available to plan participants and the investment options may include various affiliates, subsidiaries, and parties related to the plan trustee and custodian or the investment brokerage. The Plan also utilizes valuation methodologies that may employ significant estimates and produce fair value estimates that may not be indicative of net realizable value or reflective of future fair values. Although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. No assurance can be provided regarding the realization of Plan assets which are subject to market, credit, and other risks.

Note M – Subsequent Events Evaluation

Management has evaluated subsequent events for the period January 1, 2024 through October 18, 2024, the date on which these financial statements were available to be issued and during this period, there were no significant subsequent events that required recognition or disclosure in the accompanying financial statements.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
REQUIRED SUPPLEMENTAL SCHEDULES
AS OF DECEMBER 31, 2023

Schedule of Assets Held for Investment Purposes

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	2023	
			(d) Cost	(e) Current Value
(*)	Registered Investments	Registered mutual funds at quoted market prices:		
		Baird Core Plus Bond Fund	N/A	\$ 68,151
		Vanguard High Yield Corporate Admiral Fund	N/A	295,054
		American Funds 2010 Target Retirement Fund	N/A	35,099
		American Funds 2020 Target Retirement Fund	N/A	45,823
		American Funds 2025 Target Retirement Fund	N/A	66,802
		American Funds 2030 Target Retirement Fund	N/A	41,422
		American Funds 2035 Target Retirement Fund	N/A	166,144
		American Funds 2040 Target Retirement Fund	N/A	574,349
		American Funds 2045 Target Retirement Fund	N/A	315,837
		American Funds 2050 Target Retirement Fund	N/A	353,166
		American Funds 2055 Target Retirement Fund	N/A	342,702
		American Funds 2060 Target Retirement Fund	N/A	67,375
		Vanguard Equity Income Admiral Fund	N/A	223,510
		Fidelity 500 Index Fund	N/A	1,283,241
		Vanguard Tax Management Capital App Fund	N/A	134,180
		Vanguard US Growth Admiral Fund	N/A	822,815
		Janus Henderson Contrarian Fund	N/A	89,820
		Fidelity Advisor Small Cap Value Fund	N/A	131,132
		BlackRock Advantage Small Cap Core Fund	N/A	73,248
		Fidelity Small Cap Index Fund	N/A	158,626
		Fidelity International Index Fund	N/A	107,489
		Parametric International Equity Fund	N/A	28,681
		Subtotal	N/A	5,424,666
(*)	T Rowe Price	Common collective trust at published fair value:		
		T Rowe Price Stable Value Common Trust Fund	N/A	402,041
		Subtotal	N/A	402,041
	Participants	Notes Receivable from Participants (4.25% - 9.5%)	N/A	60,832

See accompanying auditors' report.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
REQUIRED SUPPLEMENTAL SCHEDULES
AS OF DECEMBER 31, 2022

Schedule of Assets Held for Investment Purposes

(a)	(b) Identity of issue, borrower, lessor, or similar part	(c) Description of investment, including maturity date, rate of interest, collateral, par or maturity value	2022	
			(d) Cost	(e) Current Value
(*)	Registered Investments	Registered mutual funds at quoted market prices:		
		Baird Core Plus Bond Fund	N/A	\$ 69,476
		Vanguard High Yield Corporate Admiral Fund	N/A	64,055
		American Funds 2010 Target Retirement Fund	N/A	31,557
		American Funds 2020 Target Retirement Fund	N/A	33,083
		American Funds 2025 Target Retirement Fund	N/A	32,608
		American Funds 2030 Target Retirement Fund	N/A	35,084
		American Funds 2035 Target Retirement Fund	N/A	98,334
		American Funds 2040 Target Retirement Fund	N/A	438,597
		American Funds 2045 Target Retirement Fund	N/A	324,461
		American Funds 2050 Target Retirement Fund	N/A	243,642
		American Funds 2055 Target Retirement Fund	N/A	214,984
		American Funds 2060 Target Retirement Fund	N/A	41,197
		Vanguard Equity Income Admiral Fund	N/A	203,864
		Fidelity 500 Index Fund	N/A	774,174
		Vanguard Tax Management Capital App Fund	N/A	134,828
		Vanguard US Growth Admiral Fund	N/A	581,734
		Janus Henderson Contrarian Fund	N/A	78,007
		Fidelity Advisor Small Cap Value Fund	N/A	116,377
		BlackRock Advantage Small Cap Core Fund	N/A	52,323
		Fidelity Small Cap Index Fund	N/A	140,491
		Fidelity International Index Fund	N/A	89,624
		Parametric International Equity Fund	N/A	19,369
		Subtotal	N/A	3,817,869
(*)	T Rowe Price	Common collective trust at published fair value:		
		T Rowe Price Stable Value Common Trust Fund	N/A	497,581
		Subtotal	N/A	497,581
	Participants	Notes Receivable from Participants (4.25% - 8.5%)	N/A	84,322

See accompanying auditors' report.

IDEXCEL, INC.
401(K) PROFIT SHARING PLAN
REQUIRED SUPPLEMENTAL SCHEDULES
YEARS ENDED DECEMBER 31, 2023 & 2022

Schedules of Delinquent Participant Contributions

As of December 31, 2023

Participant Contributions Transferred Late	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	\$ -			
Check Here if Late Participant Loan Repayments are Included: <input checked="" type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
	\$ -	\$ -	\$ -	\$ -

As of December 31, 2022

Participant Contributions Transferred Late	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	\$ 46,389			
Check Here if Late Participant Loan Repayments are Included: <input checked="" type="checkbox"/>	Contributions Not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
	\$ 46,389	\$ -	\$ -	\$ 46,389

See accompanying auditors' report.

**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		and ending	
A Name of plan	B Three-digit plan number (PN) ▶		
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)		

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

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

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.

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

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

Expenses

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

Net Income and Reconciliation

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

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name:

(2) EIN:

d The opinion of an independent qualified public accountant is **not attached** because:

- (1) This form is filed for a CCT, PSA, 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.)			
4a			
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.)			
4b			
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.)			
4c			
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.)			
4d			
e Was this plan covered by a fidelity bond?			
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			
4f			
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?			
4g			
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?			
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)			
4i			
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.)			
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k			
l Has the plan failed to provide any benefit when due under the plan?			
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
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.			
4n			

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 _____.

Attachment to 2024 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST
Plan Sponsor's Name IDEXCEL, INC.

EIN: 54-1923680
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	PARTICIPANT LOANS	INTEREST RATES (4.25% TO 9.50%)		132,674
	AMERFUNDS 2050 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		442,851
	VAN TAX-MANAGED CAP APP ADM	REGISTERED INVESTMENT COMPANY		150,828
	AMERFUNDS 2025 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		59,866
	AMERFUNDS 2020 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		27,779
	AMERFUNDS 2045 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		361,358
	AMERFUNDS 2060 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		81,752

Attachment to 2024 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST
Plan Sponsor's Name IDEXCEL, INC.

EIN: 54-1923680
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	PARAMETRIC INTERNATIONAL EQ R6	REGISTERED INVESTMENT COMPANY		34,073
	JANUS HENDERSON CONTRARIAN N	REGISTERED INVESTMENT COMPANY		79,683
	VANG HI YLD CORP ADM	REGISTERED INVESTMENT COMPANY		32,478
	AMERFUNDS 2010 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		38,738
	AMERFUNDS 2035 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		208,452
	FIDELITY ADV SMALL CAP VAL Z	REGISTERED INVESTMENT COMPANY		154,895
	BAIRD CORE PLUS BOND INSTL	REGISTERED INVESTMENT COMPANY		21,578

Attachment to 2024 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST
Plan Sponsor's Name IDEXCEL, INC.

EIN: 54-1923680
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	BLACKROCK ADV SCC K	REGISTERED INVESTMENT COMPANY		100,940
	AMERFUNDS 2030 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		47,561
	FID SMALL CAP INDEX	REGISTERED INVESTMENT COMPANY		215,429
	AMERFUNDS 2040 TARG DATERET R6	REGISTERED INVESTMENT COMPANY		615,160
	VANGUARD US GROWTH FUND ADM	REGISTERED INVESTMENT COMPANY		1,042,742
	AMERICAN FUNDS 2055 TARGET R6	REGISTERED INVESTMENT COMPANY		391,883
	FID 500 IND	REGISTERED INVESTMENT COMPANY		1,859,186

Attachment to 2024 Form 5500
Schedule H, line 4i - Schedule of Assets (Held at End of Year)

Plan Name IDEXCEL, INC. 401(K) PROFIT SHARING PLAN & TRUST
Plan Sponsor's Name IDEXCEL, INC.

EIN: 54-1923680
PN: 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value.	(d) Cost	(e) Current value
	FID INTERNATIONAL INDEX	REGISTERED INVESTMENT COMPANY		117,207
	VANG EQUITY INC ADM	REGISTERED INVESTMENT COMPANY		211,745
	TRP SV COMMON TR A	COMMON/COLLECTIVE TRUST		274,258