

<p style="text-align: center;">Form 5500</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p style="font-size: small;">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).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold;">2024</p> <hr/> <p style="font-weight: bold;">This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>KEY MANAGEMENT COMPANY 401(K) PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>KEY MANAGEMENT COMPANY</u></p> <p><u>7701 E. KELLOGG, SUITE 250</u> <u>WICHITA, KS 67207</u></p>	<p>1c Effective date of plan <u>01/01/1996</u></p> <p>2b Employer Identification Number (EIN) <u>48-1075300</u></p> <p>2c Plan Sponsor's telephone number <u>316-264-1866</u></p> <p>2d Business code (see instructions) <u>531310</u></p>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/14/2025	PETER CATANESE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <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	181
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)	156
	6a(2)	134
	6b	0
	6c	38
	6d	172
	6e	2
	6f	174
	6g(1)	146
	6g(2)	153
h	6h	11
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

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

<p>A Name of plan KEY MANAGEMENT COMPANY 401(K) PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 KEY MANAGEMENT COMPANY</p>	<p>D Employer Identification Number (EIN) 48-1075300</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
NATIONWIDE LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
31-4156830	66869	89314	153	01/01/2024	12/31/2024

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

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

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

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

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

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

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

b Balance at the end of the previous year	7b	0	
c Additions: (1) Contributions deposited during the year	7c(1)	153	
	7c(2)	0	
	7c(3)	27	
	7c(4)	4988	
	7c(5)	286	
	▶ LOAN REPAY/FORF/TAKEOVER/ADJUSTMENTS		
(6) Total additions	7c(6)	5454	
d Total of balance and additions (add lines 7b and 7c(6))	7d	5454	
e Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	0
	(2) Administration charge made by carrier.....	7e(2)	15
	(3) Transferred to separate account	7e(3)	3172
	(4) Other (specify below)	7e(4)	282
▶ LOAN ISSUES/FORF/FEES/CORRECTIVES/ADJ/INS			
(5) Total deductions	7e(5)	3469	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	1985	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

A Name of plan KEY MANAGEMENT COMPANY 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 KEY MANAGEMENT COMPANY	D Employer Identification Number (EIN) 48-1075300	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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(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)

GENTRY PRIVATE WEALTH

515 S MAIN STE 111
WICHITA, KS 67202

27-1611173

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 72	ADVISOR	37500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

ECONOMIC GROUP PENSION SERVICES

207 W 25TH ST FL 9
NEW YORK, NY 10001

13-3180178

(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?
13 50	THIRD PARTY ADMIN	8000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

NATIONWIDE

ONE NATIONWIDE PLAZA
COLUMBUS, OH 43215

31-4177100

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 50 64	RECORDKEEPER	6379	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

A Name of plan <u>KEY MANAGEMENT COMPANY 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>KEY MANAGEMENT COMPANY</u>	D Employer Identification Number (EIN) <u>48-1075300</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL STABLE VALUE Z FUND</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL GLOBAL INVESTORS TRUST CO</u>		
c EIN-PN <u>93-6274328-001</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>294</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan KEY MANAGEMENT COMPANY 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 KEY MANAGEMENT COMPANY	D Employer Identification Number (EIN) 48-1075300

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 0	0
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1) 0	16434
(2) Participant contributions	1b(2) 0	2184
(3) Other	1b(3) 0	0
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1) 0	0
(2) U.S. Government securities	1c(2) 0	0
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A) 0	0
(B) All other	1c(3)(B) 0	0
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A) 0	0
(B) Common	1c(4)(B) 0	0
(5) Partnership/joint venture interests	1c(5) 0	0
(6) Real estate (other than employer real property)	1c(6) 0	0
(7) Loans (other than to participants)	1c(7) 0	0
(8) Participant loans	1c(8) 67129	88859
(9) Value of interest in common/collective trusts	1c(9) 4361520	0
(10) Value of interest in pooled separate accounts	1c(10) 436459	0
(11) Value of interest in master trust investment accounts	1c(11) 0	0
(12) Value of interest in 103-12 investment entities	1c(12) 0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13) 0	5332164
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14) 0	2221
(15) Other	1c(15) 0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	4865108	5441862
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	4865108	5441862

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)	175532	
(B) Participants.....	2a(1)(B)	443941	
(C) Others (including rollovers).....	2a(1)(C)	51	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		619524
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	5675	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5675
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	51	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		51
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		435557
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		1060807

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	436183	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		436183
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		4158
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	43712	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		43712
j Total expenses. Add all expense amounts in column (b) and enter total	2j		484053

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		576754
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: **ROWE & GORGES, LLC**

(2) EIN: **48-1140367**

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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20298
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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>KEY MANAGEMENT COMPANY 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>KEY MANAGEMENT COMPANY</u>	D Employer Identification Number (EIN) <u>48-1075300</u>	

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

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 04-3157927 42-0127290

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

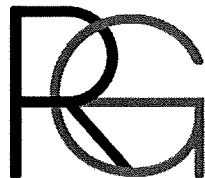
21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702523A.

KEY MANAGEMENT COMPANY 401(K) PLAN

**YEARS ENDED
DECEMBER 31, 2024 and 2023**

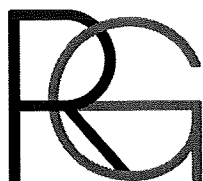
**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**



ROWE & GORGES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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ROWE & GORGES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Key Management Company 401(k) Plan:

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information as described in Note 8 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the financial statements referred to above, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Key Management Company 401(k) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financials 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 Key Management Company 401(k) Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based upon the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgement 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 disclosure 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 Key Management Company 401(k) 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 Key Management Company 401(k) Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matters

Supplemental Schedules required by ERISA

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of and for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified

investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 certified investment information including their form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from 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 supplement schedules related to the assets held by and certified 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).

Howe + Hayes, LLC

Wichita, KS

October 13, 2025

KEY MANAGEMENT COMPANY 401(K) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2024	2023
Assets		
Investments		
Investments, at fair value (See Notes 2, 3 and 8.)	\$ 5,332,164	\$ 4,797,979
Funds held in an insurance company	2,221	-
Total investments	5,334,385	4,797,979
Receivables:		
Employer contributions (See Note 9.)	16,593	-
Participant contributions (See Note 9.)	2,184	-
Notes receivable from participants (See Note 2.)	88,859	67,129
Total receivables	107,636	67,129
Total assets	5,442,021	4,865,108
Liabilities		
Excess contributions payable to participants (See Note 2.)	-	4,267
Net assets available for benefits	\$ 5,442,021	\$ 4,860,841

KEY MANAGEMENT COMPANY 401(K) PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

YEAR ENDED DECEMBER 31, 2024

Additions to net assets attributed to:

Investment income:

Dividends		\$ 51
Interest income on notes receivable from participants		5,675

Contributions:

Employer	\$ 175,691	
Participants	<u>443,992</u>	
		619,683

Other:

Net appreciation in fair value of investments (See Note 8.)		<u>435,557</u>
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Total additions		<u>1,060,966</u>
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Deductions from net assets attributed to:

Benefits to participants		436,074
Administrative fees		<u>43,712</u>

Total deductions		<u>479,786</u>
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Net increase		581,180
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Net assets available for benefits, beginning of year		<u>4,860,841</u>
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Net assets available for benefits, end of year		<u>\$ 5,442,021</u>
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KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

1. Description of plan

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

General

The Plan is a participant-directed defined contribution plan established by Key Management Company (the "Company") under the provision of Section 401(a) of the IRC, which includes a qualified cash or deferred arrangement as described in section 401(k) of the IRC, for the benefit of eligible employees of the Company. All employees of the Company who have completed one year of service, as defined, are eligible to participate, provided they are at least twenty-one years of age. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

Contributions

Eligible employees may contribute up to 100 percent of their pretax annual compensation as defined by the Plan, subject to the IRC limits of \$23,000 and \$22,500 in 2024 and 2023, respectively. Participants who attain the age of 50 before the end of the plan year are eligible to make catch-up contributions. Participants also may contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6 percent of eligible compensation, increasing by 1 percent each yearly anniversary date up to a maximum 10 percent automatic deferral rate, and their contributions are invested in a designated balance fund until changed by the participant. Effective January 1, 2024, the Company has implemented a safe harbor provision in which the Company matches a participant's first 1 percent of base compensation and then 50 percent of the next 5 percent of base compensation that a participant contributes to the plan. Participant and employer matching contributions are remitted bi-weekly.

Participant accounts

Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related employer matching contributions as well as allocations of plan earnings and administrative expenses. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. Each participant's account is increased or decreased for its share of the change in the fair value of each fund in which it has invested. When applicable, each participant's account is also credited with the interest paid on his or her participant loan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

1. Description of plan – continued

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the employer matching contributions and the earnings thereon is based on years of continuous service. A participant vests according to the following schedule:

Less than two years	0%
Two years	20%
Three years	40%
Four years	60%
Five years	80%
Six years	100%

Notes receivable from participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account and bear interest at rates ranging from 5.25 to 10.50 percent. The interest rate is based on the prime rate as published in the Wall Street Journal on the day the loan application is processed, plus 2 percent. Principal and interest is paid ratably through bi-weekly payroll deductions.

Plan administration

Principal Life Insurance Company and affiliates was the custodian and third-party administrator of the Plan through February 29, 2024. On March 1, 2024, Nationwide Trust Company, FSB became the custodian and Economic Group Pension Services became the third-party administrator of the Plan and are now responsible for the custody and management of the Plan's assets.

Certain administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan nor is the Company reimbursed for any related expenses incurred by it.

Payment of benefits

Upon termination of service, a participant with a vested account balance in excess of \$5,000 may defer distribution and remain in the Plan or elect to withdrawal up to 100% of such balance. Vested participant account balances less than \$5,000 will be distributed upon termination. In addition, a participant may elect to distribute all or a portion of vested account balances upon attainment of age 59 ½, financial hardship, or armed forces reservist status. A participant may elect to withdraw his or her rollover account at any time.

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

1. Description of plan – continued

Forfeited accounts

Forfeitures may be used to reduce future employer matching contributions or pay administrative fees. During 2024 and 2023, forfeitures of \$2,192 and \$1,660, respectively, were used to reduce employer matching contributions, and forfeitures of \$488 and \$2,938, respectively, were used to reduce administrative fees. The balance of forfeitures held at December 31, 2024 and 2023 was \$2,221 and \$717, respectively.

2. Summary of significant accounting policies

Basis of accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Plan does not hold any direct investments in fully benefit-responsive investment contracts as of December 31, 2024 and 2023.

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

Investment valuation and income recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan determines investment valuation based on information provided by Nationwide Trust Company, FSB and Principal Life Insurance Company and affiliates. See Note 3 for discussion of fair value measurements.

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

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

2. Summary of significant accounting policies – continued

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

Administrative expenses

Certain expenses incurred in connection with the general administration of the Plan are paid by the Plan and are recorded in the accompanying statement of changes in net assets available for benefits. Other fees, including professional fees, are paid by the Company.

Excess contributions payable to participants

The Plan adopted a safe harbor provision on January 1, 2024. Therefore, there were no excess contributions payable to participants for the year ended December 31, 2024. The 2023 compliance testing was completed in February 2024, and the Plan accrued excess contributions of \$4,267 payable to applicable participants as of December 31, 2023.

Payment of benefits

Benefits are recorded when paid.

Subsequent event evaluation

Management has evaluated events through October 13, 2025, which is the date the financial statements were available to be issued.

During the year ended December 31, 2024, the Company failed to transmit a portion of the participant contributions on a timely basis. The contributions were remitted during 2024 but no lost earnings were paid and Form 5330 was not filed. Subsequent to year end, the Company initiated the process to correct the delinquent participant contributions and file Form 5330 (see Note 9).

No other subsequent events were identified for recognition or disclosure at December 31, 2024.

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

3. Fair value measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs to the valuation methodology are observable market-based inputs or unobservable inputs that are corroborated by market data.
- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value.

Collective investment trusts (CIT): The CITs invest in collective trust funds as well as a variety of separate accounts and mutual funds. The fair value of the collective investment trusts and the separate accounts are not publicly quoted pricing inputs. The fair value of the mutual funds are publicly quoted Level 1 inputs. The fair value of the underlying investments is used in determining the NAV of the CIT which is not publicly quoted, but is available to current investors as provided by Principal Life Insurance Company. The CITs Annual Report with underlying asset information is also available to investors. The NAV is the basis for current transactions and the CIT can be redeemed at NAV as of the measurement date. Based on the foregoing, CITs are considered to have a readily determinable fair value and are included in Level 1 of the fair value hierarchy. CITs have a 1-day redemption period notice and can be redeemed on a daily basis. Unfunded commitments are not applicable to CITs.

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

3. Fair value measurements – continued

Pooled separate accounts (PSA): The PSAs invest mainly in mutual funds and domestic and international stocks. The majority of the underlying securities have observable Level 1 quoted pricing inputs. The fair value of the underlying investments is used in determining the NAV of the PSA which is not publicly quoted, but is available to current investors as provided by Principal Life Insurance Company. The NAV is the basis for current transactions and the PSA can be redeemed at NAV as of the measurement date. Based on the foregoing, PSAs are considered to have a readily determinable fair value and are included in Level 1 of the fair value hierarchy. PSAs have a 1-day redemption period notice and can be redeemed on a daily basis. Unfunded commitments are not applicable to PSAs.

Principal Stable Value Fund (PSVF): A stable value collective investment trust that is composed primarily of fully benefit-responsive investment contracts that is valued at the NAV of units of the collective trust. The NAV of the PSVF is not publicly quoted but is available to current investors as provided by Principal Life Insurance Company. The NAV is the basis for current transactions and the PSVF can be redeemed at NAV as of the measurement date. Based on the foregoing, the PSVF is considered to have a readily determinable fair value and is included in Level 1 of the fair value hierarchy. The PSVF has a 1-day redemption period notice and can be redeemed on a daily basis. Unfunded commitments are not applicable to the PSVF.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and transact at that price. The mutual funds held by the Plan are deemed to be actively traded. The mutual funds are considered to have a readily determinable fair value and are included in Level 1 of the fair value hierarchy.

The Plan's investments were held by Principal Life Insurance Company and affiliates and Nationwide Trust Company, FSB at December 31, 2024 and 2023, respectively, and related financial information was certified as complete and accurate (see Note 8). The following table sets forth by level, within the fair value hierarchy, the Plan's Investments at fair value as of December 31, 2024 and 2023:

Investments at Fair Value as of December 31, 2024

<u>Investment Category</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 5,331,870	\$ -	\$ -	\$ 5,331,870
Principal Stable Value Fund	294	-	-	294
Total investments at fair value	<u>\$ 5,332,164</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,332,164</u>

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

3. Fair value measurements – continued

Investments at Fair Value as of December 31, 2023

Investment Category	Level 1	Level 2	Level 3	Total
Collective Investment Trusts	\$ 4,237,664	\$ -	\$ -	\$ 4,237,664
Principal Stable Value Fund	123,856	-	-	123,856
Pooled Separate Accounts	<u>436,459</u>	<u>-</u>	<u>-</u>	<u>436,459</u>
Total investments at fair value	<u>\$ 4,797,979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,797,979</u>

4. Related-party transactions and party-in-interest transactions

At December 31, 2024, Plan investments include mutual funds managed by Nationwide Trust Company, FSB. These transactions qualified as exempt party-in-interest transactions.

At December 31, 2024, Plan investments include a Principal Stable Value Fund, and at December 31, 2023, Plan investments included pooled separate accounts, common/collective trust funds and a Principal Stable Value Fund. These investments are managed by Principal Life Insurance Company and its affiliate Principal Global Investors Trust Company. These transactions qualified as exempt party-in-interest transactions.

Administrative fees related to the custodian and third-party administrator's administration of the Plan and fiduciary services are paid by the Plan. During the year ended December 31, 2024, the Plan paid Nationwide and Principal \$36,137 and \$7,575, respectively.

5. Plan termination

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

6. Tax status

The Plan obtained its latest determination letter on June 30, 2020, in which the Internal Revenue Service (IRS) stated that the plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the plan is qualified, and the related trust is tax-exempt.

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

6. Tax status - continued

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the plan and recognize a tax liability if the plan has taken an uncertain position that more likely than not would not be sustained upon examination by the taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan's income tax filings generally are subject to potential examination by various taxing authorities for three years from the date of filing. As such, the Plan Administrator believes the Plan is no longer subject to income tax examinations for years prior to 2021.

7. Risks and uncertainties

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

8. Information prepared and certified by the qualified institution

Nationwide Trust Company, FSB and Principal Life Insurance Company and affiliates provided certifications that apply to the investments on the Statements of Net Assets Available for Benefits and the investment income on the Statement of Changes in Net Assets Available for Benefits. Nationwide Trust Company, FSB and Principal Life Insurance Company and affiliates, certified the financial information as complete and accurate in accordance with 29 CFR Section 2520.103-5(c) of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. The Plan's independent accountants did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedules.

The following information was certified as complete and accurate by Nationwide Trust Company, FSB (*) or Principal Life Insurance Company and affiliates (^):

	2024		2023
Investments, at Fair Value:			
Mutual Funds	\$ 5,331,870	*	\$ -
Principal Stable Value Fund	\$ 294	^	\$ 123,856
Collective Investment Trusts	\$ -		\$ 4,237,664
Pooled Separate Accounts	\$ -		\$ 436,549
Investment Income (Loss)	\$ 435,557	*	\$ 687,880

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

9. Delinquent contributions

Under Department of Labor (DOL) Regulation Section 2510.3-102, defined contribution plans are required to remit participant contributions to the Plan as of the earliest date on which such amounts can reasonably be segregated from the employer's general assets. Contributions are withheld from participants' pay on a bi-weekly basis and generally remitted within 3 business days. However, during the year ended December 31, 2024, participant contributions of \$20,928 were not remitted within this time frame as required by the DOL. Included in employer contributions receivable at December 31, 2024 was \$159 related to the lost earnings on the 2024 delinquent participant contributions. All delinquent participant contributions had been remitted to the Plan as of December 31, 2024. The DOL considers late deposits, without regard to materiality, to be prohibited transactions.

10. Plan amendments and modifications

The Plan was restated, effective January 1, 2024 as part of the change in custodian and third-party administrator and prototype plans. This restatement included the adoption of a safe harbor provision.

The Plan has also been impacted by the Setting Every Community Up for Retirement Enhancement Act of 2020 (the SECURE Act), which delays the commencement date for required minimum distributions, increases the maximum deferral rate, and allows for participation of long-term part-time employees. The optional features within the act are currently being assessed but have not been implemented to date. Written amendments to the Plan to reflect these operational changes will be adopted at a later date in accordance with applicable law and IRS guidance.

11. Reconciliation of financial statements to Form 5500

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

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 5,442,021	\$ 4,860,841
Excess contributions payable to participants (See Note 2.)	-	4,267
Calculated lost earnings on delinquent contributions (See Note 9.)	<u>(159)</u>	<u>-</u>
Net assets available for benefits per the Form 5500	<u>\$ 5,441,862</u>	<u>\$ 4,865,108</u>

KEY MANAGEMENT COMPANY 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

11. Reconciliation of financial statements to Form 5500 - continued

The following is a reconciliation of employer and participant contributions per the financial statements for the year ended December 31, 2024, to Form 5500.

Employer contributions per the financial statements	\$ 175,691
Calculated lost earnings on delinquent contributions (see Note 9)	<u>(159)</u>
Employer contributions per the Form 5500	<u>\$ 175,532</u>

Excess contributions are accrued as payable to participants for financial statement purposes but are not recorded on the Form 5500 until they are paid. The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 2024, to Form 5500.

Benefits paid to participants per the financial statements	\$ 436,074
Return of excess contributions to participants accrued at December 31, 2023 for financial statement purposes (See Note 2.)	<u>4,267</u>
	440,341
Deemed distributions of participant loans per the Form 5500	<u>(4,158)</u>
Benefits paid to participants per the Form 5500	<u>\$ 436,183</u>

SUPPLEMENTARY INFORMATION

KEY MANAGEMENT COMPANY 401K PLAN

Schedule H Line 4a
 Schedule of Delinquent Participant Contributions
 EIN: 48-1075300 PN: 001
 Plan year ended December 31, 2024

Check Here if Late
 Participant Loan
 Repayments are
 Included:

Totals that Constitute Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP (1)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$ 20,928	\$ -	\$ 20,928	\$ -	\$ -

(1) Represents delinquent contributions from 2024 payroll periods. The Company remitted the contributions to the Plan in 2024. The Plan sponsor is in the process of filing the Form 5330, Return of Excise Tax Related to Employee Benefit Plans and will calculate and pay lost earnings.

KEY MANAGEMENT COMPANY 401(K) PLAN

Schedule H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN 48-1075300 PN:001

Plan Year 1/1/2024 TO 12/31/2024

(A)	(B)	(C)	(D)	(E)
Identity of issuer, borrower, lessor or similar party.	Description of investment including maturity date, rate of interest, collateral, par or maturity value.	Cost	Current Value	
American Century	Focus Dynamic Growth	\$ -	\$ -	16,092.00
Baird	Core Plus Bond Fund - Institutional	\$ -	\$ -	13,072.00
BlackRock	High Yield Portfolio - Class K	\$ -	\$ -	1,286.00
BlackRock	Total Return Fund - Class K	\$ -	\$ -	66.00
Columbia	Contrarian Core Inst3	\$ -	\$ -	4,620.00
Columbia	Dividend Income Inst2	\$ -	\$ -	16,666.00
Dimensional Fund Advisors	Emerging Markets Core Equity 2	\$ -	\$ -	3,029.00
Diamond Hill	Mid Cap Fund I	\$ -	\$ -	2,327.00
Dodge & Cox	International Stock fund Class I	\$ -	\$ -	4,675.00
Fidelity	500 Index Fund	\$ -	\$ -	7,764.00
Fidelity	International Index Fund	\$ -	\$ -	4,746.00
Fidelity	US Bond Index Fund	\$ -	\$ -	717.00
FlexPath Strategies	Flex Focus Moderate 2035 Fund Class R1	\$ -	\$ -	1,546,324.00
FlexPath Strategies	Flex Focus Moderate 2045 Fund Class R1	\$ -	\$ -	544,307.00
FlexPath Strategies	Flex Focus Moderate 2045 Fund Class R1	\$ -	\$ -	199,590.00
FlexPath Strategies	Flex Focus Moderate Retirement Fund Class R1	\$ -	\$ -	2,496,042.00
Goldman Sachs	GQG Partners International Opportunities Fund R6	\$ -	\$ -	4,602.00
J.P. Morgan	Equity Income Fund Class R5	\$ -	\$ -	3,450.00
J.P. Morgan	Large Cap Growth Fund Class R6	\$ -	\$ -	4,633.00
MFS Investment Management	Mid Cap Growth Fund Class R6	\$ -	\$ -	2,358.00
* Nationwide	Investor Destinations Moderately Aggressive Fund R6	\$ -	\$ -	183,233.00
* Nationwide	Investor Destinations Moderate Fund R6	\$ -	\$ -	26,793.00
Loomis, Sayles & Company	Loomis All Capital Growth Fund R6	\$ -	\$ -	4,246.00
PGIM	Jennison Utility Fund Class R6	\$ -	\$ -	36,212.00

KEY MANAGEMENT COMPANY 401(K) PLAN

Schedule H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN 48-1075300 PN:001

Plan Year 1/1/2024 TO 12/31/2024

(A)	(B)	(C)	(D)	(E)
Identity of issuer, borrower, lessor or similar party.	Description of investment including maturity date, rate of interest, collateral, par or maturity value.		Cost	Current Value
	Total Return Bond Fund Class R6		\$ -	2,429.00
PIMCO	Rest Return Institutional Fund		\$ -	1,234.00
Principal	Global Real Estate R6		\$ -	2,312.00
Vanguard	500 Index Fund - Admiral		\$ -	44,457.00
Vanguard	Developed Markets Index - Admiral		\$ -	9,690.00
Vanguard	Explorer Fund - Admiral		\$ -	1,170.00
Vanguard	Small Cap Index Fund - Admiral		\$ -	7,535.00
Vanguard	Total Bond Market Index Fund - Admiral		\$ -	23,599.00
Vanguard	Total Stock Market Index Fund - Admiral		\$ -	16,632.00
Alliance Bernstein	Global Bond Fund Class Z		\$ -	44.00
Avantis	Emerging Markets Equity Fund - Institutional Class		\$ -	3,607.00
Avantis	U.S. Small Cap Value Fund - Institutional Class		\$ -	1,155.00
Fidelity	Select Technology Portfolio		\$ -	5,979.00
Avantis	U.S. Large Cap Value Fund		\$ -	4,069.00
Federated Hermes	Prudent Bear Fund - Class A		\$ -	855.00
* Nationwide	Fixed Select Option		\$ -	1,987.00
Federated Hermes	U.S. Treasury Cash Reserves Fund Institutional Shares		\$ -	76,432.00
Legal & General	Commodity Strategy Fund Institutional Shares		\$ -	1,835.00
* Nationwide	Money market account		\$ -	2,221.00
* Principal Global Investors Trust Co	Principal Stable Value Z Fund		\$ -	294.00
* Participant Loans	Range of Interest Rates Range From 5.25% to 10.50%		\$ -	88,859.00
	Total Value		\$	5,423,245.00

KEY MANAGEMENT COMPANY 401K PLAN

Schedule H Line 4a
 Schedule of Delinquent Participant Contributions
 EIN: 48-1075300 PN: 001
 Plan year ended December 31, 2024

Check Here if Late
 Participant Loan
 Repayments are
 Included:

Totals that Constitute Nonexempt Prohibited Transactions

Participant Contributions Transferred Late to Plan	Contributions Not Corrected	Contributions Corrected Outside VFCP (1)	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
\$ 20,928	\$ -	\$ 20,928	\$ -	\$ -

(1) Represents delinquent contributions from 2024 payroll periods. The Company remitted the contributions to the Plan in 2024. The Plan sponsor is in the process of filing the Form 5330, Return of Excise Tax Related to Employee Benefit Plans and will calculate and pay lost earnings.

KEY MANAGEMENT COMPANY 401(K) PLAN

Schedule H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN 48-1075300 PN:001

Plan Year 1/1/2024 TO 12/31/2024

(A)	(B)	(C)	(D)	(E)
Identity of issuer, borrower, lessor or similar party.	Description of investment including maturity date, rate of interest, collateral, par or maturity value.		Cost	Current Value
American Century	Focus Dynamic Growth	\$	-	\$ 16,092.00
Baird	Core Plus Bond Fund - Institutional	\$	-	\$ 13,072.00
BlackRock	High Yield Portfolio - Class K	\$	-	\$ 1,286.00
BlackRock	Total Return Fund - Class K	\$	-	\$ 66.00
Columbia	Contrarian Core Inst3	\$	-	\$ 4,620.00
Columbia	Dividend Income Inst2	\$	-	\$ 16,666.00
Dimensional Fund Advisors	Emerging Markets Core Equity 2	\$	-	\$ 3,029.00
Diamond Hill	Mid Cap Fund I	\$	-	\$ 2,327.00
Dodge & Cox	International Stock fund Class I	\$	-	\$ 4,675.00
Fidelity	500 Index Fund	\$	-	\$ 7,764.00
Fidelity	International Index Fund	\$	-	\$ 4,746.00
Fidelity	US Bond Index Fund	\$	-	\$ 717.00
FlexPath Strategies	Flex Focus Moderate 2035 Fund Class R1	\$	-	\$ 1,546,324.00
FlexPath Strategies	Flex Focus Moderate 2045 Fund Class R1	\$	-	\$ 544,307.00
FlexPath Strategies	Flex Focus Moderate 2045 Fund Class R1	\$	-	\$ 199,590.00
FlexPath Strategies	Flex Focus Moderate Retirement Fund Class R1	\$	-	\$ 2,496,042.00
Goldman Sachs	GQG Partners International Opportunities Fund R6	\$	-	\$ 4,602.00
J.P. Morgan	Equity Income Fund Class R5	\$	-	\$ 3,450.00
J.P. Morgan	Large Cap Growth Fund Class R6	\$	-	\$ 4,633.00
MFS Investment Management	Mid Cap Growth Fund Class R6	\$	-	\$ 2,358.00
* Nationwide	Investor Destinations Moderately Aggressive Fund R6	\$	-	\$ 183,233.00
* Nationwide	Investor Destinations Moderate Fund R6	\$	-	\$ 26,793.00
Loomis, Sayles & Company	Loomis All Capital Growth Fund R6	\$	-	\$ 4,246.00
PGIM	Jennison Utility Fund Class R6	\$	-	\$ 36,212.00

KEY MANAGEMENT COMPANY 401(K) PLAN

Schedule H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN 48-1075300 PN:001

Plan Year 1/1/2024 TO 12/31/2024

(A)	(B) Identity of issuer, 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
	PGIM	Total Return Bond Fund Class R6	\$ -	\$ 2,429.00
	PIMCO	Rest Return Institutional Fund	\$ -	\$ 1,234.00
	Principal	Global Real Estate R6	\$ -	\$ 2,312.00
	Vanguard	500 Index Fund - Admiral	\$ -	\$ 44,457.00
	Vanguard	Developed Markets Index - Admiral	\$ -	\$ 9,690.00
	Vanguard	Explorer Fund - Admiral	\$ -	\$ 1,170.00
	Vanguard	Small Cap Index Fund - Admiral	\$ -	\$ 7,535.00
	Vanguard	Total Bond Market Index Fund - Admiral	\$ -	\$ 23,599.00
	Vanguard	Total Stock Market Index Fund - Admiral	\$ -	\$ 16,632.00
	Alliance Bernstein	Global Bond Fund Class Z	\$ -	\$ 44.00
	Avantis	Emerging Markets Equity Fund - Institutional Class	\$ -	\$ 3,607.00
	Avantis	U.S. Small Cap Value Fund - Institutional Class	\$ -	\$ 1,155.00
	Fidelity	Select Technology Portfolio	\$ -	\$ 5,979.00
	Avantis	U.S. Large Cap Value Fund	\$ -	\$ 4,069.00
	Federated Hermes	Prudent Bear Fund - Class A	\$ -	\$ 855.00
*	Nationwide	Fixed Select Option	\$ -	\$ 1,987.00
	Federated Hermes	U.S. Treasury Cash Reserves Fund Institutional Shares	\$ -	\$ 76,432.00
	Legal & General	Commodity Strategy Fund Institutional Shares	\$ -	\$ 1,835.00
*	Nationwide	Money market account	\$ -	\$ 2,221.00
*	Principal Global Investors Trust Co	Principal Stable Value Z Fund	\$ -	\$ 294.00
*	Participant Loans	Range of Interest Rates Range From 5.25% to 10.50%	\$ -	\$ 88,859.00
		Total Value	\$	\$ 5,423,245.00