

Form 5500

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110  
1210-0089

2024

This Form is Open to Public Inspection

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.) [x] 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: [x] Form 5558 [ ] automatic extension [ ] the DFVC program [ ] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan: METTEL 401(K) PROFIT SHARING PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/2012
2a Plan sponsor's name (employer, if for a single-employer plan): MANHATTAN TELECOMMUNICATIONS CORP.
2b Employer Identification Number (EIN): 51-0374236
2c Plan Sponsor's telephone number: 212-607-2000
2d Business code (see instructions): 517000

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include: 1. Filed with authorized/valid electronic signature, 10/13/2025, RALPH DICHY (plan administrator); 2. Filed with authorized/valid electronic signature, 10/13/2025, RALPH DICHY (employer/plan sponsor); 3. Signature of DFE, Date, Enter name of individual signing as DFE.

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	199
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	146
	<b>6a(2)</b>	151
	<b>6b</b>	0
	<b>6c</b>	56
	<b>6d</b>	207
	<b>6e</b>	0
	<b>6f</b>	207
	<b>6g(1)</b>	182
	<b>6g(2)</b>	199
<b>h</b>	2	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

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

**a Pension Schedules**

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

**b General Schedules**

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

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

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**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.

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**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 \_\_\_\_\_

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

<b>A</b> Name of plan <b>METTEL 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>MANHATTAN TELECOMMUNICATIONS CORP.</b>	<b>D</b> Employer Identification Number (EIN) <b>51-0374236</b>	

**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

**CHARLES SCHWAB & CO., INC.**

**94-1737782**

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

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

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

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

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

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

USI CONSULTING GROUP

06-1053228

(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?
12 15 17 25 34 37 57 60 61 63 64 65	RECORDKEEPER	3525	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	7373	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

CHARLES SCHWAB TRUST BANK

42-1558009

(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?
19 21 31	NONE	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	6762	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

**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
USI CONSULTING GROUP	12 15 17 25 34 37 57 60 61 63 64 65	7373

(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.
CHARLES SCHWAB & CO., INC.  94-1737782	MUTUAL FUND REVENUE RECAPTURE

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB TRUST BANK	19 21 31	6762

(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.
USI CONSULTING GROUP  06-1053228	CUSTODIAL AND TRUSTEE FEES PAID BY USI CONSULTING GROUP

(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.

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

<b>a</b> Name: <b>MARCUM LLP</b>	<b>b</b> EIN: <b>11-1986323</b>
<b>c</b> Position: <b>AUDITOR</b>	
<b>d</b> Address: <b>100 EAGLE ROCK AVENUE SUITE 200 EAST HANOVER, NJ 07936</b>	<b>e</b> Telephone: <b>973-929-3500</b>

Explanation: **CBIZ CPAS P.C. ACQUIRED THE ATTEST PRACTICE OF MARCUM LLP**

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

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

<b>A</b> Name of plan <u>METTEL 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MANHATTAN TELECOMMUNICATIONS CORP.</u>	<b>D</b> Employer Identification Number (EIN) <u>51-0374236</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MORLEY STABLE VALUE FUND</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>GARTMORE TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>93-6274329-001</u>	<b>d</b> Entity code <u>P</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>348743</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>METTEL 401(K) PROFIT SHARING PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>MANHATTAN TELECOMMUNICATIONS CORP.</b>	<b>D</b> Employer Identification Number (EIN) <b>51-0374236</b>

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

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	359459	85732
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	639194	702116
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	-1471	0
<b>(3)</b> Other .....	<b>1b(3)</b>		
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	1246288	1714201
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>		
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>		
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>		
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	336436	525373
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	380855	348743
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	16819061	21098452
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		14896

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	19779822	24489513
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	19779822	24489513

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	702116	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	972715	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		1674831
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	693	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	32204	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		32897
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	1167605	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		1167605
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	87116	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	63249	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	298662	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		5122
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		1607000
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		4809984

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	95827	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		95827
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	4466	
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>		
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		4466
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		100293

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		4709691
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: CBIZ CPAS P.C.

(2) EIN: 43-1947695

**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
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<b>A</b> Name of plan <u>METTEL 401(K) PROFIT SHARING PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>MANHATTAN TELECOMMUNICATIONS CORP.</u>	<b>D</b> Employer Identification Number (EIN) <u>51-0374236</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<u>0</u>
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**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 42-1558009

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

<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	<u>7</u>
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<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

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

<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>	
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>	
<b>c</b> 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).....	<b>6c</b>	

**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

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

<b>Part IV</b>	<b>ESOPs</b> (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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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 Q703007A.

**MetTel 401(k) Profit Sharing Plan**

**Financial Statements and Supplemental Schedules  
Including Independent Auditors' Report**

**As of December 31, 2024 and 2023 and  
For the Year Ended December 31, 2024**

# MetTel 401(k) Profit Sharing Plan

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## **Independent Auditors' Report**

To the Plan Administrator of  
**MetTel 401(k) Profit Sharing Plan**

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

We have performed audit of the financial statements of MetTel 401(k) Profit Sharing Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024, and 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 MetTel 401(k) Profit Sharing Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL") 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 DOL'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 for the year ended December 31, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

## ***Opinion***

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

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

## ***Basis for Opinion***

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

## ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about MetTel 401(k) Profit Sharing Plan's ability to continue as a going concern for at least one year following 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.

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

### ***Other Matters – Supplemental Schedules Required by ERISA***

The supplemental schedules of Schedule H, Line 4a – Schedule of Delinquent Participant Contributions and Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as of or 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 DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

### ***Other Matter – 2023 Financial Statement***

The 2023 financial statements of the Plan were audited by Marcum LLP. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the DOL Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated October 11, 2024 indicated that (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also

indicated that the form and content of the 2023 supplemental schedules, other than the information in the 2023 supplemental schedules that agreed to or is derived from the certified investment information, were presented, in all material respects, in conformity with the DOL Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2023 supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determines meets the requirements of ERISA Section 103(a)(3)(C).

*CBIZ CPAs P.C.*

CBIZ CPAs P.C.  
Morristown, NJ

October 6, 2025

**MetTel 401(k) Profit Sharing Plan**  
**Statements of Net Assets Available for Benefits**  
**December 31, 2024 and 2023**

	2024	2023
<b>Assets</b>		
Cash	\$ 85,732	\$ 359,459
<b>Investments</b>		
Investments at fair value	23,176,292	18,446,204
<b>Receivables</b>		
Participant contributions	-	(1,471)
Employer contributions	702,116	639,194
Notes receivable from participants	525,373	336,436
<b>Total receivables</b>	1,227,489	974,159
<b>Total Assets</b>	24,489,513	19,779,822
<b>Net Assets Available for Benefits</b>	\$ 24,489,513	\$ 19,779,822

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

**MetTel 401(k) Profit Sharing Plan**  
**Statement of Changes in Net Assets Available for Benefits**  
**For the Year Ended December 31, 2024**

	2024
<b>Additions</b>	
<b>Investment income</b>	
Interest and dividends	\$ 1,168,297
Net appreciation in fair value of investments	1,934,652
<b>Total investment income</b>	3,102,949
Interest income on notes receivable from participants	32,204
<b>Contributions</b>	
Participant contributions	972,715
Employer contributions	702,116
<b>Total contributions</b>	1,674,831
<b>Total Additions</b>	4,809,984
<b>Deductions</b>	
Benefits paid to participants	95,827
Administrative expenses	4,466
<b>Total Deductions</b>	100,293
<b>Net Increase</b>	4,709,691
Net assets available for benefits	
Beginning of year	19,779,822
<b>End of Year</b>	\$ 24,489,513

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

**MetTel 401(k) Profit Sharing Plan**  
**Notes to Financial Statements**  
**For the Years Ended December 31, 2024 and 2023**

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**1. Description of Plan**

The following description of the MetTel 401(k) Profit Sharing 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 defined contribution plan established effective January 1, 2012, as restated January 1, 2022. The Plan covers all employees, excluding non-resident aliens, leased, eligible employees based outside of Utah (except those meeting certain criteria), interns, residents of Puerto Rico and union employees, of Manhattan Telecommunication Corp. (the “Company”) who have completed 1,000 hours and are age 21 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Compensation and Fiduciary Committee is responsible for oversight of the Plan. The Plan’s Compensation and Fiduciary Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance, and reports to the Plan’s Compensation and Fiduciary Committee.

***Contributions***

Each year, participants may contribute a percentage of pretax annual compensation, as defined in the Plan document, up to the maximum limits of the Internal Revenue Code (“IRC”). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 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 Company commits to making safe harbor contributions, enabling the Company to simplify the administration of the Plan by ensuring that nondiscrimination regulations are met. Additional profit sharing amounts may be contributed at the option of the Compensation and Fiduciary Committee. For the year ended December 31, 2024, the Company approved a \$269,203 profit sharing contribution to the Plan. Additional discretionary amounts may be contributed by the Company at the option of the Compensation and Fiduciary Committee. For the year ended December 31, 2024, the Company approved a \$437,521 discretionary contribution to the Plan. Participants are eligible for profit sharing contributions if they have completed at least 1,000 hours of service during the Plan year. The Plan requires a participant to be employed as of year end to be eligible to receive employer contributions. Contributions are subject to certain Internal Revenue Service (“IRS”) limitations.

**MetTel 401(k) Profit Sharing Plan**  
**Notes to Financial Statements**  
**For the Years Ended December 31, 2024 and 2023**

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**1. Description of Plan (Continued)**

***Participant Accounts***

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

***Vesting***

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 0 percent vested after two years of credited service and continues to vest in increments of 20 percent until 100 percent vested after six years of credited service.

***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. The loan interest rate, determined quarterly, is set at 1 percent above the prime rate, as defined. Principal and interest are paid ratably through payroll deductions. Terms range up to five years or greater for the purchase of a primary residence.

***Payment of Benefits***

On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. In addition, the Plan allows for hardship distributions if certain criteria are met.

**MetTel 401(k) Profit Sharing Plan**  
**Notes to Financial Statements**  
**For the Years Ended December 31, 2024 and 2023**

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**1. Description of Plan (Continued)**

***Forfeited Accounts***

At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$4,607 and \$12,886, respectively. These accounts will be used to reduce future employer contributions. During 2024, employer contributions were reduced by \$4,607, from forfeited nonvested accounts, in accordance with plan provisions.

**2. Summary of Accounting Policies**

***Basis of Accounting***

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

***Use of Estimates***

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

***Contributions***

Contributions from the Plan participants are recorded in the year in which the participant compensation is earned.

***Investment Valuation and Income Recognition***

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Compensation and Fiduciary Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

**MetTel 401(k) Profit Sharing Plan**  
**Notes to Financial Statements**  
**For the Years Ended December 31, 2024 and 2023**

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**2. Summary of Accounting Policies (Continued)**

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

***Notes Receivable from Participants***

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred.

***Payment of Benefits***

Benefits are recorded when paid. There are no amounts allocated to withdrawing participants and approved for payment prior to year-end, but not yet paid as of that date for the years ended December 31, 2024 and 2023.

***Expenses***

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

***Subsequent Events***

Subsequent events were evaluated through October 6, 2025, the date the financial statements were available to be issued.

**MetTel 401(k) Profit Sharing Plan**  
**Notes to Financial Statements**  
**For the Years Ended December 31, 2024 and 2023**

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### **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 Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 820, *Fair Value Measurement*, are described as follows:

**Level 1** – Inputs to the valuation technique 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 technique include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

*Cash:* These investments are stated at cost, which approximates fair value.

*Mutual Funds:* Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily Net Asset Value (“NAV”) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

# MetTel 401(k) Profit Sharing Plan

## Notes to Financial Statements

For the Years Ended December 31, 2024 and 2023

### 3. Fair Value Measurements (Continued)

*Common Collective Trust:* Valued at the net asset value (NAV) of units of a common collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

*Common Stocks:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Unit Investment Trusts:* Valued at the closing price reported on the active market on which the individual securities are traded.

*Master Limited Partnership:* Valued at the last trade/close/bid price reported on the active market on which the partnership is traded.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2024 and 2023:

Assets at Fair Value as of December 31, 2024	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 20,970,175	\$ -	\$ -	\$ 20,970,175
Common stocks	1,714,201	-	-	1,714,201
Master limited partnership	14,896	-	-	14,896
Unit investment trust	128,277	-	-	128,277
<b>Total Assets in the Fair Value Hierarchy</b>	<b>22,827,549</b>	<b>-</b>	<b>-</b>	<b>22,827,549</b>
Investments measured at net asset value (a)	-	-	-	348,743
<b>Total Investments at Fair Value</b>	<b>\$ 22,827,549</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,176,292</b>

Assets at Fair Value as of December 31, 2023	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 16,796,444	\$ -	\$ -	\$ 16,796,444
Common stocks	1,246,288	-	-	1,246,288
Unit investment trust	22,617	-	-	22,617
<b>Total Assets in the Fair Value Hierarchy</b>	<b>18,065,349</b>	<b>-</b>	<b>-</b>	<b>18,065,349</b>
Investments measured at net asset value (a)	-	-	-	380,855
<b>Total Investments at Fair Value</b>	<b>\$ 18,065,349</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,446,204</b>

**MetTel 401(k) Profit Sharing Plan**  
**Notes to Financial Statements**  
**For the Years Ended December 31, 2024 and 2023**

**3. Fair Value Measurements (Continued)**

(a) In accordance with FASB ASC 820, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits.

**Fair Value of Investments that Calculate Net Asset Value**

The following table summarizes investments measured at fair value based on net asset value ("NAVs") per share as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

<b>December 31, 2024</b>	<b>Fair Value</b>	<b>Redemption Frequency (if currently eligible)</b>	<b>Redemption Notice Period</b>
Common Collective Trust	\$ 348,743	N/A	12 Months

<b>December 31, 2023</b>	<b>Fair Value</b>	<b>Redemption Frequency (if currently eligible)</b>	<b>Redemption Notice Period</b>
Common Collective Trust	\$ 380,855	N/A	12 Months

**4. Information Certified by Trustee**

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023.

Accordingly, Charles Schwab Trust Company, the Trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2024, and the related investment activity and interest income on notes receivable from participants reported in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

**MetTel 401(k) Profit Sharing Plan**  
**Notes to Financial Statements**  
**For the Years Ended December 31, 2024 and 2023**

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**5. Related-Party and Party In Interest Transactions**

Certain Plan investments are managed by the Trustee, and therefore, these transactions qualify as party in interest transactions.

Additionally, the Plan issues loans to participants, which are secured by the participants account balances. These transactions qualify as party in interest transactions.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

**6. Plan Termination**

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

**7. Tax Status**

The Plan adopted a pre-approved plan offered by Manhattan Telecommunication Corp. The pre-approved plan received an IRS Opinion Letter dated June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the IRC. The plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore believes that the Plan is qualified, and the related trust is tax exempt.

Plan management is required to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

**MetTel 401(k) Profit Sharing Plan**  
**Notes to Financial Statements**  
**For the Years Ended December 31, 2024 and 2023**

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**8. 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 statements of net assets available for benefits.

**9. Delinquent Participant Contributions**

There are no untimely remittances identified on the Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2024. For the year ended December 31, 2022, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Untimely remittances of \$144,335 were identified on the Schedule H, Line 4a – Schedule of Delinquent Participant Contributions in a prior year and were not corrected prior to January 1, 2024. The prior year untimely remittances were fully corrected through the Department of Labor Voluntary Fiduciary Correction Program in 2025. Additionally, the Company will be compensating participants for lost earnings resulting from the delay in contributions.

## MetTel 401(k) Profit Sharing Plan

**Schedule H Line 4a – Schedule of Delinquent Participant Contributions**  
**EIN: 51-0374236 Plan Number: 002**

**For the Year Ended December 31, 2024**

Total that Constitute Nonexempt Prohibited Transactions						
Participant Contributions Transferred Late to Plan (1)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51		
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	144,335

(1) Amount does include participant loan repayments.

*See independent auditors' report.*

**METTEL 401(k) PROFIT SHARING PLAN**  
**EIN NO. 51-0374236, PLAN NO. 2**  
**SCHEDULE H, PART IV, LINE 4i -SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**DECEMBER 31, 2024**

(a)* (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments	(d) Cost **	(e) Current Value
<b>Cash</b>			
Cash	Cash and Cash Equivalents	\$ -	\$ 85,732
<b>Common Stock</b>			
Abbott Laboratories	Common Stock	-	5,656
Affirm Hldgs Inc	Common Stock	-	36,540
Airbnb Inc	Common Stock	-	9,856
Akamai Technologies	Common Stock	-	9,565
Albemarle Corp	Common Stock	-	6,456
Alibaba Group Holdin	Common Stock	-	25,437
Alphabet Inc.	Common Stock	-	33,327
Amazon Com Inc	Common Stock	-	31,812
American Tower Corp Reit	Common Stock	-	41,267
Amgen Incorporated	Common Stock	-	13,032
Amphenol Corp CL A	Common Stock	-	1,736
Anglo Amern Plc Ads F	Common Stock	-	7,375
Apple Inc	Common Stock	-	25,042
Ares Capital Corp	Common Stock	-	8,756
Ares Management Corp	Common Stock	-	13,377
Arista Networks Inc	Common Stock	-	11,053
Baidu Com Inc ADR	Common Stock	-	29,509
Bain Capital Special	Common Stock	-	5,256
Bhp Billiton Ltd F	Common Stock	-	14,649
Biogen Inc	Common Stock	-	19,115
Block Inc	Common Stock	-	4,250
Boeing Co	Common Stock	-	8,850
Buzzfeed Inc	Common Stock	-	16,020
Caribou Biosciences	Common Stock	-	1,113
Celsius Holdings Inc New	Common Stock	-	21,731
Chargepoint Hldgs In	Common Stock	-	2,943
Chevron Corporation	Common Stock	-	14,484
Cisco Systems Inc	Common Stock	-	5,920
Cliffs Natural Res	Common Stock	-	6,580
Contra Scilex Hldg C	Common Stock	-	361
Coupang Inc	Common Stock	-	4,946
Crispr Therapeutics	Common Stock	-	13,776
Dermtech Inc	Common Stock	-	-
Didi Global Inc	Common Stock	-	11,425
DocuSign Inc	Common Stock	-	4,497
Dow Holdings Inc	Common Stock	-	8,026
Editas Medicine Inco	Common Stock	-	635
Eisai Co Ltd	Common Stock	-	3,370
Electronic Arts	Common Stock	-	7,315
Engene Holdings Inc	Common Stock	-	2,328
Enovix Corp	Common Stock	-	3,261
Exxon Mobil Corp	Common Stock	-	13,446
F	Common Stock	-	4,560
Fastly Inc	Common Stock	-	1,888
Fidus Investment Cor	Common Stock	-	9,985
First Solar Inc	Common Stock	-	4,406
Frontline Plc	Common Stock	-	7,095
Fs Kkr Capital Corp	Common Stock	-	8,688
Fuelcell Energy Inc	Common Stock	-	11,752
Gamesquare Holdings	Common Stock	-	2,475
Gilead Sciences Inc	Common Stock	-	16,165
Glaxosmithkline Plc	Common Stock	-	6,764
Globalfoundries Inc	Common Stock	-	4,291
Goldman Sachs BDC In	Common Stock	-	5,143
Grab Hldgs Ltd	Common Stock	-	14,160
Grayscale Bitcoin Tr	Common Stock	-	251,668
Hertz Rental Car Hol	Common Stock	-	7,686
Intel Corp	Common Stock	-	4,010
Kandi Technologies G	Common Stock	-	3,900
Lithium Amers Corp	Common Stock	-	2,435
Luckin Coffee Inc	Common Stock	-	51,340
Lufax Hldg Ltd ADR	Common Stock	-	22,705
Luminar Technologies	Common Stock	-	2,690
Maxeon Solar Technol	Common Stock	-	5,278
Mc Donalds Corp	Common Stock	-	7,247
Mercadolibre Inc	Common Stock	-	85,022
Meta Platforms Inc	Common Stock	-	8,783
Micron Technology Inc	Common Stock	-	8,416
Microsoft Corp	Common Stock	-	145,418
Microvast Holdings I	Common Stock	-	10,350
Mobile Telesystems P	Common Stock	-	-
Morgan Stanley	Common Stock	-	9,429
New Mountain Fin Corp	Common Stock	-	5,630
Nio Inc ADR	Common Stock	-	5,668
Niu Technologies	Common Stock	-	4,117
Nvidia Corp	Common Stock	-	6,715

*See independent auditors' Report.*

**METTEL 401(k) PROFIT SHARING PLAN**  
**EIN NO. 51-0374236, PLAN NO. 2**  
**SCHEDULE H, PART IV, LINE 4i -SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**DECEMBER 31, 2024**

(a)* (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments	(d) Cost **	(e) Current Value
<b>Common Stock (continued)</b>			
Omega Hlthcare Invs Inc	Common Stock	-	11,355
Palantir Technologies In	Common Stock	-	37,815
Paypal Hldgs Inc	Common Stock	-	44,809
Paysafe Ltd	Common Stock	-	6,840
Pepsico Inc	Common Stock	-	6,082
Piedmont Lithium Inc	Common Stock	-	3,059
Plug Power Inc	Common Stock	-	2,556
Proof Acquisition Co	Common Stock	-	613
Quantumscape Corp	Common Stock	-	4,152
Research Frontiers Inc	Common Stock	-	3,420
Rivian Automotive	Common Stock	-	15,295
Roblox Corp	Common Stock	-	23,144
Rumble Inc	Common Stock	-	13,010
Samsara Inc	Common Stock	-	7,646
Service Now Inc	Common Stock	-	121,914
Shopify Inc	Common Stock	-	26,583
Siriusxm Hldgs Inc	Common Stock	-	2,280
Solaris Resources In	Common Stock	-	1,863
Sorrento Therapeutics	Common Stock	-	4
Standard Lithium Cor	Common Stock	-	3,650
Summit Therapeutics	Common Stock	-	10,707
Sunpower Corp	Common Stock	-	-
Super Micro Computer	Common Stock	-	12,192
T-Mobile US Inc	Common Stock	-	11,078
Tesla Motors Inc	Common Stock	-	28,269
Uber Technologies In	Common Stock	-	6,032
Ubs Group AG	Common Stock	-	3,790
Verizon Communicatn	Common Stock	-	7,998
Vertiv Hldg CO	Common Stock	-	5,681
Vicarious Surgical I	Common Stock	-	2,185
Virgin Galactic Hldg	Common Stock	-	2,940
Vistra Energy Corp	Common Stock	-	1,371
W & T Offshore Inc	Common Stock	-	7,470
Xpeng Inc Adr	Common Stock	-	21,276
23Andme Hldg Co	Common Stock	-	7,150
		-	1,714,201
<b>Mutual Funds</b>			
American Funds Fundamental Invs R6	Mutual Fund	-	933,830
Amer Funds New Perspective R6	Mutual Fund	-	1,299,262
Artisan International Instl	Mutual Fund	-	466,719
Harbor Cap Appreciation FD Instl	Mutual Fund	-	2,348,388
Invesco Oppenheimer DEV MKTS FD A	Mutual Fund	-	207,440
Janus Henderson Global Life Sciences I	Mutual Fund	-	377,768
Janus Henderson Triton FD CL I	Mutual Fund	-	387,384
JPMorgan Large Cap Growth R6	Mutual Fund	-	21,739
JPMorgan MID CAP Value L	Mutual Fund	-	342,402
JPMorgan US Research Enhanced EQY R6	Mutual Fund	-	1,111,132
Loomis Sayles Small CP Cap Growth FD CL N	Mutual Fund	-	817,178
Primecap Odyssey Aggr Growth Fd	Mutual Fund	-	1,375,380
T. Rowe Price Capital Appreciation FD	Mutual Fund	-	1,425,946
TCW Metwest Total Return BD Plan	Mutual Fund	-	199,456
Vanguard GNMA Fund Admiral SHRS	Mutual Fund	-	63,339
Vanguard Inflation Prot SEC ADM	Mutual Fund	-	291,070
Vanguard Life Strat Mod Growth Fund I	Mutual Fund	-	23,977
Vanguard Life Strategy Growth FD I	Mutual Fund	-	542,774
Vanguard Life Strategy Income FD I	Mutual Fund	-	9,441
Vanguard Life Strategy Consvr GRTH FD I	Mutual Fund	-	24,036
Vanguard Mid Cap Index Fund Admiral	Mutual Fund	-	994,164
Vanguard Real Estate IN FD ADM SHRS	Mutual Fund	-	278,310
Vanguard Small Cap Index Admiral SH	Mutual Fund	-	863,407
Vanguard Target Retirement Incm Inv	Mutual Fund	-	72,403
Vanguard Target Rtmt 2025 FD I	Mutual Fund	-	387,534
Vanguard Target Rtmt 2035 FD I	Mutual Fund	-	901,299
Vanguard Target Rtmt 2045 FD I	Mutual Fund	-	1,517,260
Vanguard Target Rtmt 2055 INV	Mutual Fund	-	1,840,030
Vanguard Total Bond MKT Index ADM	Mutual Fund	-	244,944
Vanguard 500 Index F	Mutual Fund	-	1,555,244
Annaly Capital Mgmt	Mutual Fund	-	21,960
Calamos Conv High Income FD	Mutual Fund	-	5,463
Templeton Emerg Mkts Income	Mutual Fund	-	19,496
		-	20,970,175

*See independent auditors' Report.*

**METTEL 401(k) PROFIT SHARING PLAN**  
**EIN NO. 51-0374236, PLAN NO. 2**  
**SCHEDULE H, PART IV, LINE 4i -SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**DECEMBER 31, 2024**

(a)* (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments	(d) Cost **	(e) Current Value
<b>Common Collective Trust</b>			
Morley Stable Value CI 50-I	Collective Investment Fund	-	348,743
		-	348,743
<b>Unit Investment Trusts</b>			
Ark Genomic Revolution Etf	Unit Investment Trusts	-	5,886
Breakwave Dry Bulk Shipping Etf	Unit Investment Trusts	-	1,520
Breakwave Tanker Shipping Etf IV	Unit Investment Trusts	-	1,964
Defiance Quantum Etf	Unit Investment Trusts	-	14,201
Franklin Ftse India	Unit Investment Trusts	-	6,633
Global X New Etf	Unit Investment Trusts	-	10,334
Grayscale Bitcoin Mi	Unit Investment Trusts	-	28,472
Ishares Bitcoin Tr	Unit Investment Trusts	-	13,263
Ishares Msci Mexico Idxf	Unit Investment Trusts	-	4,682
Kraneshares Csi China Internet Etf	Unit Investment Trusts	-	19,006
Spdr Gold Minishares Etv	Unit Investment Trusts	-	7,799
Strive 1000 Growth Etf Iv	Unit Investment Trusts	-	13,025
2X Bitcoin Strategy	Unit Investment Trusts	-	1,492
		-	128,277
<b>Master Limited Partnership</b>			
Enterprise Products Partners	Master Limited Partnership	-	14,896
		-	14,896
<b>Participant Loans &amp; Misc Notes</b>			
* Mettel 401k Profit Sharing Loanpool	Participant Loans & Misc Notes	-	525,373
		-	525,373
		\$	-
		\$	23,787,397

\* Denotes a party-in-interest

\*\* Cost information is not required for participant directed investments

*See independent auditors' Report.*

## MetTel 401(k) Profit Sharing Plan

**Schedule H Line 4a – Schedule of Delinquent Participant Contributions**  
**EIN: 51-0374236 Plan Number: 002**

**For the Year Ended December 31, 2024**

Total that Constitute Nonexempt Prohibited Transactions						
Participant Contributions Transferred Late to Plan (1)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51		
\$	-	\$	-	\$	-	\$ 144,335

(1) Amount does include participant loan repayments.

*See independent auditors' report.*

**METTEL 401(k) PROFIT SHARING PLAN**  
**EIN NO. 51-0374236, PLAN NO. 2**  
**SCHEDULE H, PART IV, LINE 4i -SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**DECEMBER 31, 2024**

(a)* (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments	(d) Cost **	(e) Current Value
<b>Cash</b>			
Cash	Cash and Cash Equivalents	\$ -	\$ 85,732
<b>Common Stock</b>			
Abbott Laboratories	Common Stock	-	5,656
Affirm Hldgs Inc	Common Stock	-	36,540
Airbnb Inc	Common Stock	-	9,856
Akamai Technologies	Common Stock	-	9,565
Albemarle Corp	Common Stock	-	6,456
Alibaba Group Holdin	Common Stock	-	25,437
Alphabet Inc.	Common Stock	-	33,327
Amazon Com Inc	Common Stock	-	31,812
American Tower Corp Reit	Common Stock	-	41,267
Amgen Incorporated	Common Stock	-	13,032
Amphenol Corp CL A	Common Stock	-	1,736
Anglo Amern Plc Ads F	Common Stock	-	7,375
Apple Inc	Common Stock	-	25,042
Ares Capital Corp	Common Stock	-	8,756
Ares Management Corp	Common Stock	-	13,377
Arista Networks Inc	Common Stock	-	11,053
Baidu Com Inc ADR	Common Stock	-	29,509
Bain Capital Special	Common Stock	-	5,256
Bhp Billiton Ltd F	Common Stock	-	14,649
Biogen Inc	Common Stock	-	19,115
Block Inc	Common Stock	-	4,250
Boeing Co	Common Stock	-	8,850
Buzzfeed Inc	Common Stock	-	16,020
Caribou Biosciences	Common Stock	-	1,113
Celsius Holdings Inc New	Common Stock	-	21,731
Chargepoint Hldgs In	Common Stock	-	2,943
Chevron Corporation	Common Stock	-	14,484
Cisco Systems Inc	Common Stock	-	5,920
Cliffs Natural Res	Common Stock	-	6,580
Contra Scilex Hldg C	Common Stock	-	361
Coupang Inc	Common Stock	-	4,946
Crispr Therapeutics	Common Stock	-	13,776
Dermtech Inc	Common Stock	-	-
Didi Global Inc	Common Stock	-	11,425
DocuSign Inc	Common Stock	-	4,497
Dow Holdings Inc	Common Stock	-	8,026
Editas Medicine Inco	Common Stock	-	635
Eisai Co Ltd	Common Stock	-	3,370
Electronic Arts	Common Stock	-	7,315
Engene Holdings Inc	Common Stock	-	2,328
Enovix Corp	Common Stock	-	3,261
Exxon Mobil Corp	Common Stock	-	13,446
F	Common Stock	-	4,560
Fastly Inc	Common Stock	-	1,888
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Niu Technologies	Common Stock	-	4,117
Nvidia Corp	Common Stock	-	6,715

*See independent auditors' Report.*

**METTEL 401(k) PROFIT SHARING PLAN**  
**EIN NO. 51-0374236, PLAN NO. 2**  
**SCHEDULE H, PART IV, LINE 4i -SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**DECEMBER 31, 2024**

(a)* (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments	(d) Cost **	(e) Current Value
<b>Common Stock (continued)</b>			
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Palantir Technologies In	Common Stock	-	37,815
Paypal Hldgs Inc	Common Stock	-	44,809
Paysafe Ltd	Common Stock	-	6,840
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Service Now Inc	Common Stock	-	121,914
Shopify Inc	Common Stock	-	26,583
Siriusxm Hldgs Inc	Common Stock	-	2,280
Solaris Resources In	Common Stock	-	1,863
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Standard Lithium Cor	Common Stock	-	3,650
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Uber Technologies In	Common Stock	-	6,032
Ubs Group AG	Common Stock	-	3,790
Verizon Communicatn	Common Stock	-	7,998
Vertiv Hldg CO	Common Stock	-	5,681
Vicarious Surgical I	Common Stock	-	2,185
Virgin Galactic Hldg	Common Stock	-	2,940
Vistra Energy Corp	Common Stock	-	1,371
W & T Offshore Inc	Common Stock	-	7,470
Xpeng Inc Adr	Common Stock	-	21,276
23Andme Hldg Co	Common Stock	-	7,150
		-	1,714,201
<b>Mutual Funds</b>			
American Funds Fundamental Invs R6	Mutual Fund	-	933,830
Amer Funds New Perspective R6	Mutual Fund	-	1,299,262
Artisan International Instl	Mutual Fund	-	466,719
Harbor Cap Appreciation FD Instl	Mutual Fund	-	2,348,388
Invesco Oppenheimer DEV MKTS FD A	Mutual Fund	-	207,440
Janus Henderson Global Life Sciences I	Mutual Fund	-	377,768
Janus Henderson Triton FD CL I	Mutual Fund	-	387,384
JPMorgan Large Cap Growth R6	Mutual Fund	-	21,739
JPMorgan MID CAP Value L	Mutual Fund	-	342,402
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T. Rowe Price Capital Appreciation FD	Mutual Fund	-	1,425,946
TCW Metwest Total Return BD Plan	Mutual Fund	-	199,456
Vanguard GNMA Fund Admiral SHRS	Mutual Fund	-	63,339
Vanguard Inflation Prot SEC ADM	Mutual Fund	-	291,070
Vanguard Life Strat Mod Growth Fund I	Mutual Fund	-	23,977
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Vanguard Target Rtmt 2055 INV	Mutual Fund	-	1,840,030
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Vanguard 500 Index F	Mutual Fund	-	1,555,244
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Templeton Emerg Mkts Income	Mutual Fund	-	19,496
		-	20,970,175

*See independent auditors' Report.*

**METTEL 401(k) PROFIT SHARING PLAN**  
**EIN NO. 51-0374236, PLAN NO. 2**  
**SCHEDULE H, PART IV, LINE 4i -SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

**DECEMBER 31, 2024**

(a)* (b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investments	(d) Cost **	(e) Current Value
<b>Common Collective Trust</b>			
Morley Stable Value CI 50-I	Collective Investment Fund	-	348,743
<hr/>			
<b>Unit Investment Trusts</b>			
Ark Genomic Revolution Etf	Unit Investment Trusts	-	5,886
Breakwave Dry Bulk Shipping Etf	Unit Investment Trusts	-	1,520
Breakwave Tanker Shipping Etf IV	Unit Investment Trusts	-	1,964
Defiance Quantum Etf	Unit Investment Trusts	-	14,201
Franklin Ftse India	Unit Investment Trusts	-	6,633
Global X New Etf	Unit Investment Trusts	-	10,334
Grayscale Bitcoin Mi	Unit Investment Trusts	-	28,472
Ishares Bitcoin Tr	Unit Investment Trusts	-	13,263
Ishares Msci Mexico Idxf	Unit Investment Trusts	-	4,682
Kraneshares Csi China Internet Etf	Unit Investment Trusts	-	19,006
Spdr Gold Minishares Etv	Unit Investment Trusts	-	7,799
Strive 1000 Growth Etf Iv	Unit Investment Trusts	-	13,025
2X Bitcoin Strategy	Unit Investment Trusts	-	1,492
<hr/>			
<b>Master Limited Partnership</b>			
Enterprise Products Partners	Master Limited Partnership	-	14,896
<hr/>			
<b>Participant Loans &amp; Misc Notes</b>			
* Mettel 401k Profit Sharing Loanpool	Participant Loans & Misc Notes	-	525,373
<hr/>			
		-	525,373
<hr/>			
		\$	-
		\$	23,787,397

\* Denotes a party-in-interest

\*\* Cost information is not required for participant directed investments

*See independent auditors' Report.*

EFAST2 Filing Authorization  
for the 2023 Form 5500

MetTel VIP Plan  
EIN / PN: 51-0374236 / 003  
MetTel 401(k) Plan  
EIN / PN: 51-0374236 / 001  
MetTel 401(k) Profit Sharing Plan  
EIN / PN: 51-0374236 / 002

Plan Year Ending: 12/31/2024

Authorization of Practitioner to Electronically Sign and File

I hereby authorize USI Consulting Group to electronically sign and file the above-named returns/reports through EFAST2.

I understand that in granting this authority that:

- I must manually sign and date page 1 of the Form 5500 and provide a scanned copy of that signature page to USI Consulting Group before the electronic filing can be initiated;
- USI Consulting Group will retain a copy of this written authorization in its records;
- USI Consulting Group will notify the individual signing below as plan administrator/employer about any inquiries and information it receives from EFAST2, DOL, IRS, or PBGC regarding this annual return/report; and
- A copy of my signature, as it appears on page 1 of the Form 5500, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure.
- USI Consulting Group shall not be deemed an administrator or other fiduciary with respect to any Plan solely on account of the services performed under this authorization.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.

  
\_\_\_\_\_  
Print Name (Employer / Plan Sponsor)

  
\_\_\_\_\_  
Sign Name (Employer / Plan Sponsor)

10/9/2025  
\_\_\_\_\_  
Date

**Annual Return/Report of Employee Benefit Plan**  
 This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).  
**Complete all entries in accordance with the instructions to the Form 5500.**

**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**

<b>1a</b> Name of plan MetTel 401(k) Profit Sharing Plan	<b>1b</b> Three-digit plan number (PN) ▶	002
	<b>1c</b> Effective date of plan	01/01/2012
<b>2a</b> 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) Manhattan Telecommunications Corp.  55 Water Street 32nd Floor New York NY 10041	<b>2b</b> Employer Identification Number (EIN)	51-0374236
	<b>2c</b> Plan Sponsor's telephone number (212) 607-2000	
	<b>2d</b> Business code (see instructions)	517000

**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		10/9/2025	RALPH DICHY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/9/2025	RALPH DICHY
	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

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN  <b>3c</b> Administrator's telephone number  <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>																						
<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN																						
<b>5</b> Total number of participants at the beginning of the plan year	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>5</b></td> <td style="text-align: right;">199</td> </tr> </table>	<b>5</b>	199																				
<b>5</b>	199																						
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits ..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits ..... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="background-color: #cccccc;"></td> </tr> <tr> <td><b>6a(1)</b></td> <td style="text-align: right;">146</td> </tr> <tr> <td><b>6a(2)</b></td> <td style="text-align: right;">151</td> </tr> <tr> <td><b>6b</b></td> <td style="text-align: right;">0</td> </tr> <tr> <td><b>6c</b></td> <td style="text-align: right;">56</td> </tr> <tr> <td><b>6d</b></td> <td style="text-align: right;">207</td> </tr> <tr> <td><b>6e</b></td> <td style="text-align: right;">0</td> </tr> <tr> <td><b>6f</b></td> <td style="text-align: right;">207</td> </tr> <tr> <td><b>6g(1)</b></td> <td style="text-align: right;">182</td> </tr> <tr> <td><b>6g(2)</b></td> <td style="text-align: right;">199</td> </tr> <tr> <td><b>6h</b></td> <td style="text-align: right;">2</td> </tr> </table>			<b>6a(1)</b>	146	<b>6a(2)</b>	151	<b>6b</b>	0	<b>6c</b>	56	<b>6d</b>	207	<b>6e</b>	0	<b>6f</b>	207	<b>6g(1)</b>	182	<b>6g(2)</b>	199	<b>6h</b>	2
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<b>6h</b>	2																						
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"><b>7</b></td> <td style="text-align: right;"></td> </tr> </table>	<b>7</b>																					
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**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2A 2E 2F 2G 2J 2K 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:

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

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

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**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.

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**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 \_\_\_\_\_

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