

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, special extension, the DFVC program, etc.
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: LEAM 401(K) PLAN AND TRUST
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1994
2a Plan sponsor's name (employer, if for a single-employer plan): REME, LLC
2b Employer Identification Number (EIN): 72-1486081
2c Plan Sponsor's telephone number: 337-367-3552
2d Business code (see instructions): 812990

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

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

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

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	355
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	207
	6a(2)	174
	6b	2
	6c	145
	6d	321
	6e	0
	6f	321
	6g(1)	208
6g(2)	197	
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules

- (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)

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

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

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

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

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

Receipt Confirmation Code _____

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

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

A Name of plan LEAM 401(K) PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 REME, LLC	D Employer Identification Number (EIN) 72-1486081	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 16 25 37 52 99	NONE	13678	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan LEAM 401(K) PLAN AND TRUST	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 REME, LLC	D Employer Identification Number (EIN) 72-1486081

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
(2) U.S. Government securities	1c(2)	
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	18009
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	17199348
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	48857
(15) Other	1c(15)	18735274

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	17217357	18784131
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	17217357	18784131

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)		
(B) Participants.....	2a(1)(B)	414575	
(C) Others (including rollovers).....	2a(1)(C)	28857	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		443432
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	2778	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		2778
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	750405	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		750405
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1635114
c Other income	2c		15662
d Total income. Add all income amounts in column (b) and enter total.....	2d		2847391

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1048272	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other.....	2e(3)	18951	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1067223
f Corrective distributions (see instructions)	2f		199941
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	13453	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		13453
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1280617

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1566774
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **CASTAING , HUSSEY AND LOLAN**

(2) EIN: **72-0389608**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

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

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

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

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

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

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

A Name of plan LEAM 401(K) PLAN AND TRUST	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 REME, LLC	D Employer Identification Number (EIN) 72-1486081	

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
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): 23-2186884		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> 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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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.)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q703218A.

REPORT

LEAM 401(k) PLAN AND TRUST

DECEMBER 31, 2024 AND 2023

REPORT
LEAM 401(k) PLAN AND TRUST
DECEMBER 31, 2024 AND 2023

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Reports		1-3
Statements of Net Assets Available for Benefits	A	4
Statements of Changes in Net Assets Available for Benefits	B	5
Notes to Financial Statements	C	6 - 12
Supplementary Schedule:	<u>Schedule</u>	
Schedule of Assets (Held At End of Year)	I	13-14
Schedule of Delinquent Participant Contributions	II	15

Independent Auditor's Report

To REME, LLC. Plan Administrator of
LEAM 401(k) Plan and Trust
New Iberia, LA 70560

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

We have performed audits of the accompanying financial statements of LEAM 401(k) Plan and Trust (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 2023, and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about LEAM 401(k) Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of LEAM 401(k) Plan and Trust'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 LEAM 401(k) Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

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

For information included in the supplemental schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

Castaing, Hussey & Lolan, LLC

New Iberia, Louisiana
October 14, 2025

**LEAM
401(k) PLAN AND TRUST**

**STATEMENTS OF NET ASSETS
AVAILABLE FOR BENEFITS**

DECEMBER 31, 2024 and 2023

	2024	2023
ASSETS		
Participant-Directed Investments, at fair value	\$ 18,735,274	\$ 17,199,348
Receivables:		
Contributions Receivable - Employee	4,064	0
Notes Receivable from Participants	48,857	18,009
TOTAL ASSETS	18,788,195	17,217,357
LIABILITIES		
Excess Contributions Payable	174,776	199,941
NET ASSETS AVAILABLE FOR BENEFITS	\$ 18,613,419	\$ 17,017,416

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

LEAM
401(k) PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS **FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023**

	2024	2023
ADDITIONS		
Investment Income:		
Net Appreciation in Fair Value of Investments	\$ 1,623,204	\$ 2,416,152
Dividends and Other Income	747,118	374,421
Total Investment Income	2,370,322	2,790,573
Interest Income on Notes Receivable from Participants	2,778	540
Contributions:		
Participants	255,771	329,135
Rollovers	28,857	85,306
Total Contributions	284,628	414,441
TOTAL ADDITIONS	2,657,728	3,205,554
DEDUCTIONS		
Benefits Paid to Participants	1,048,272	1,098,859
Administrative Expenses	13,453	18,730
TOTAL DEDUCTIONS	1,061,725	1,117,589
NET INCREASE DURING YEAR	1,596,003	2,087,965
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	17,017,416	14,929,451
End of Year	\$ 18,613,419	\$ 17,017,416

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

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTSDECEMBER 31, 2024 AND 2023**NOTE 1 - PLAN DESCRIPTION:**

The following description of the LEAM 401(k) Plan and Trust (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 in 1994. The Plan was restated January 1, 2018. The Plan complies with the requirements of the Employee Retirement Security Act of 1974 (ERISA). It is intended to qualify as a profit-sharing plan under Section 401(a) and 401(k) of the Internal Revenue Code. The purpose of the Plan is to encourage employees of REME, LLC (the Company) to systematically save and invest a portion of their current compensation in order that they or their beneficiaries may have an additional source of income upon retirement, disability or death.

The Plan covers all employees of the REME, LLC and its related companies under common control, Leam Drilling Systems, Conroe Machine, LLC, TCBL, LLC (dba Pegasus NGV), Superior Inspection Services, LLC (dba Lonestar NDT) and REME Technologies (ArcoTech) who have completed two months of service and age 18 or older. The Plan entry date is the first day of the calendar quarter immediately following the date eligibility requirements are met. REME Technologies (Arco Tech) was sold as of 12/31/23.

Plan Administration

The Plan Administrator is responsible for directly administering the Plan. REME LLC is the Plan Administrator of this Plan. Vanguard Fiduciary Trust Company serves as the Plan's trustee and custodian of plan assets and is directed by the Plan Administrator for the investment, reinvestment, control and disbursements of the funds in the Plan.

Contributions

A participant contributes to the Plan by electing to defer a portion of his or her salary which would otherwise be payable to the employee during any such calendar period. Participants may contribute any percentage, up to a maximum of 40%, of their pre-tax compensation to the Plan of his or her salary up to the maximum amount determined by the Internal Revenue Service (the IRS). Participants age 50 and older may elect to defer additional amounts (called "catch-up contributions"), limited to \$7,500 in 2024 and 2023. Once participants contribute the maximum amount of elective deferrals, they are eligible to make after-tax contributions to the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Employer may elect to match contributions to the Plan equal to a percentage of elective deferrals, which will be determined on an annual basis. The Employer may also make a discretionary profit-sharing contribution. The company match was discontinued in 2014.

Participant Accounts

The trustee maintains accounts on behalf of each Plan participant. Each account is credited with (a) the participant's before-tax contribution, (b) the participant's share of the Company's contribution and (c) the participant's share of Plan earnings. 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.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1 - PLAN DESCRIPTION (Continued):

Investment Options

Participants are solely responsible for directing the investment of contributions and existing account balances among the various mutual funds offered by the plan. Participants may change their investment options daily.

Vesting

Participants are immediately vested in their voluntary and rollover contributions, plus actual earnings thereon. Vesting in the employer's matching and discretionary profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is fully vested after five years of credited service. On the occurrence of death or disability, a participant becomes fully vested in employer contributions and related earnings.

A participant is considered to have completed one year of service for purposes of vesting upon the completion of 1,000 hours of service at any time during a Plan year.

Notes Receivable from Participants

Eligible participants may borrow from their fund accounts up to the lesser of \$50,000 or 50 percent of their vested account balance. Loans bear interest at a competitive rate of interest and have established repayment terms. Loan terms range from one to five years or over a reasonable period for the purchase of a primary residence. The loans are secured by the balance in the participant's account. Principal and interest are paid ratably through monthly payroll deductions. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable

Amounts paid to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions. Excess contributions due to the Plan's failure to pass the Average Deferral Test amounting to \$174,776 at December 31, 2024, are recorded as a liability in the accompanying statement of net assets available for benefits which includes \$11,908 of gains. The Plan distributed the excess contributions before March 15, 2025. Excess contributions for the plan year ended December 31, 2023 were \$199,941.

Payment of Benefits and Withdrawals

On termination of service due to death, disability or termination of employment, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or annual installments as indicated in the plan document.

Withdrawals from a participant's account while such participant is employed by the Company will be permitted in the cases of hardship, as defined by the Plan.

In-service withdrawals are limited to those funds deferred under the plan, matching contributions and discretionary profit-sharing contributions once they reach age 59 ½. Rollover contributions are also eligible for in-service withdrawals.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1 - PLAN DESCRIPTION (Continued):

Forfeited Accounts

Non-vested employer matching and discretionary contributions are forfeited by participants upon their termination. These amounts are retained by the Plan and serve as a reduction to employer matching and discretionary contributions. Forfeited non-vested accounts totaled \$49,637 and \$48,804 at December 31, 2024 and 2023, respectively.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

These financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America.

Use of Estimates

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

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 sponsor determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest, which approximates market value. Delinquent loans are classified as distributions based upon terms of the plan document. No allowance for credit losses has been recorded as of December 31, 2024 or 2023.

Payment of Benefits

Benefits are recorded when paid.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Plan Expenses

Expenses are incurred at either the fund level or Plan level. All expenses by the funds (commissions, management fees, etc.) are netted in the appreciation in fair value of investments in the Statement of Net Assets Available for Benefits. Administration costs are paid by the plan and participants. Administration costs consist of quarterly trustee, recordkeeping, and legal fees are charged to participant accounts. The Company pays certain Plan level expenses such as the Plan's audit fee, which are excluded from these financial statements.

Loan origination, distribution processing and other participant-level fees are charged to participant accounts.

NOTE 3 – SUMMARY OF FINANCIAL INFORMATION CERTIFIED BY CUSTODIAN/TRUSTEE:

Certain information related to investments disclosed in the accompanying financial statements and the ERISA-required supplemental schedule, including investments held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments, interest, and dividends for the year ended December 31, 2024 and 2023 was obtained by management and agreed to or derived from information certified as complete and accurate by Vanguard Fiduciary Trust Company, trustee of the Plan.

The following is a summary of the Plan's financial information and data certified by the custodian/trustee as complete and accurate in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

	December 31,	
	2024	2023
Investments and notes receivable from participants	\$ 18,784,130	\$ 17,217,357
Investment income:		
Income from investments and notes receivable from participants	\$ 749,896	\$ 374,961
Net appreciation in fair value of investments	1,623,204	2,416,152
	\$ 2,373,100	\$ 2,791,113

NOTE 4 – FAIR VALUE MEASUREMENTS:

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

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued):

Level 1– Inputs to the valuation methodology are quoted market prices in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 – Inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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 market 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 that are unobservable inputs for the asset or liability.

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

Mutual funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

	Fair Value Measurement Using:			
	Level 1	Level 2	Level 3	Total
<u>December 31, 2024</u>				
Mutual Funds	\$ 18,735,274	\$ -	\$ -	\$ 18,735,274

	Fair Value Measurement Using:			
	Level 1	Level 2	Level 3	Total
<u>December 31, 2023</u>				
Mutual Funds	\$ 17,199,348	\$ -	\$ -	\$ 17,199,348

For the years ended December 31, 2024 and 2023 there were no transfers between Level 1 and 2 and no transfers in or out of Level 3.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 5 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS:

All of the Plan's investment options are managed by Vanguard Fiduciary Trust Company. Vanguard Fiduciary Trust Company also provides participant recordkeeping services to the plan. As a result, these transactions qualify as party-in-interest transactions. Any transactions involving these investments are on the open market at fair market value. Consequently, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

Participant loans qualify as party-in-interest investments but are exempt from the prohibition of party-in-interest transactions under ERISA.

REME LLC provides certain accounting and administrative services to the Plan for which no fees are charged.

NOTE 6 – TAX STATUS:

The underlying prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the plan is qualified under Section 401 of the Code, and therefore the related trust is tax-exempt. In accordance with Revenue Procedure 2002-6 and Announcement 2001-7, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

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

NOTE 7 - PLAN TERMINATION:

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

NOTE 8 - RISKS AND UNCERTAINTIES:

The plan provides for various investment options in any combination of selected mutual funds. These investments are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with these investments, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	December 31,	
	2024	2023
Net assets available for benefits per the financial statements	\$ 18,613,419	\$ 17,017,416
Accrual Amounts		
Excess contributions payable	174,776	199,941
Contributions Receivable – Employee	(4,064)	0
Net assets available for benefits per form 5500	<u>\$ 18,784,131</u>	<u>\$ 17,217,357</u>
	December 31,	
	2024	2023
Net increase per the financial statements	\$ 1,596,003	\$ 2,087,965
Accrual amounts		
Net change in excess contributions payable	(25,165)	144,177
Contributions Receivable - Employee	(4,064)	0
Net (loss) income per form 5500	<u>\$ 1,566,774</u>	<u>\$ (2,232,142)</u>

Amounts treated as deemed distributions on Form 5500 are shown as loans outstanding in the accompanying financial statements.

NOTE 10 – SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY SCHEDULES

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, 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 investment including maturity date, rate of interest, collateral par or maturity value	(d) Cost	(e) Current Value
	Registered Investment			
*	Vanguard	Balanced Index Fund 19,719.104 Shares		956,179
*	Vanguard	Explorer Fund 18,766.219 Shares		2,157,177
*	Vanguard	Intermediate-Term Bond Index Fund 22,488.773 Shares		227,811
*	Vanguard	Intermediate Term Treasury Fund 9,973.251 Shares		97,040
*	Vanguard	International Growth Fund 47,952.596 Shares		1,532,085
*	Vanguard	Mid-Cap Index Fund 9,126.888 Shares		657,775
*	Vanguard	Cash Reserves Federal MM Fund Admiral Shares 64,314.750 Shares		64,315
*	Vanguard	Target Retirement 2020 Fund 6,367.901 Shares		168,622
*	Vanguard	Target Retirement 2025 Fund 45,184.321 Shares		844,495
*	Vanguard	Target Retirement 2030 Fund 19,131.105 Shares		724,686
*	Vanguard	Target Retirement 2035 Fund 21,206.321 Shares		508,528
*	Vanguard	Target Retirement 2040 Fund 4,701.113 Shares		203,182
*	Vanguard	Target Retirement 2045 Fund 52,689.707 Shares		1,563,304

This schedule was prepared from data certified by
Vanguard Fiduciary Trust Company

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, 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 investment including maturity date, rate of interest, collateral par or maturity value	(d) Cost	(e) Current Value
*	Vanguard	Target Retirement 2050 Fund 26,049.383 Shares		1,298,301
*	Vanguard	Target Retirement 2055 Fund 8,135.320 Shares		452,405
*	Vanguard	Target Retirement 2060 Fund 19,165.633 Shares		982,239
*	Vanguard	Target Retirement 2065 Fund 3,842.595 Shares		129,188
*	Vanguard	Target Retirement Income Fund 39,045.973 Shares		511,502
*	Vanguard	Total Bond Market Index Fund 48,992.567 Shares		464,450
*	Vanguard	Total International Stock Index Fund 26,541.609 Shares		502,963
*	Vanguard	Total International Bond Index Fund 293.586 Shares		2,883
*	Vanguard	Total Stock Market Index 20,728.414 Shares		2,922,706
*	Vanguard	Windsor II Fund 7,985.407 Shares		353,674
*	Vanguard	U.S. Growth 19,736.300 Shares		1,409,764
*	Participant Loans	Notes Receivable, ranging from interest rates of 4.25% - 9.50% and maturities of one to five years	-0-	<u>48,856</u>
Total assets held for investment purposes				<u>\$ 18,784,130</u>

*Party in Interest transaction as defined by ERISA. Cost is omitted for participant directed investments.

This schedule was prepared from data certified by
Vanguard Fiduciary Trust Company

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, Line 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included:	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

Year 2024 \$ 3,490

REPORT

LEAM 401(k) PLAN AND TRUST

DECEMBER 31, 2024 AND 2023

REPORT
LEAM 401(k) PLAN AND TRUST
DECEMBER 31, 2024 AND 2023

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Reports		1-3
Statements of Net Assets Available for Benefits	A	4
Statements of Changes in Net Assets Available for Benefits	B	5
Notes to Financial Statements	C	6 - 12
Supplementary Schedule:	<u>Schedule</u>	
Schedule of Assets (Held At End of Year)	I	13-14
Schedule of Delinquent Participant Contributions	II	15

Independent Auditor's Report

To REME, LLC. Plan Administrator of
LEAM 401(k) Plan and Trust
New Iberia, LA 70560

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

We have performed audits of the accompanying financial statements of LEAM 401(k) Plan and Trust (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 2023, and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about LEAM 401(k) Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of LEAM 401(k) Plan and Trust'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 LEAM 401(k) Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Castaing, Hussey & Lolan, LLC

New Iberia, Louisiana
October 14, 2025

**LEAM
401(k) PLAN AND TRUST**

**STATEMENTS OF NET ASSETS
AVAILABLE FOR BENEFITS**

DECEMBER 31, 2024 and 2023

	2024	2023
ASSETS		
Participant-Directed Investments, at fair value	\$ 18,735,274	\$ 17,199,348
Receivables:		
Contributions Receivable - Employee	4,064	0
Notes Receivable from Participants	48,857	18,009
TOTAL ASSETS	18,788,195	17,217,357
LIABILITIES		
Excess Contributions Payable	174,776	199,941
NET ASSETS AVAILABLE FOR BENEFITS	\$ 18,613,419	\$ 17,017,416

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

**LEAM
401(k) PLAN AND TRUST**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS **FOR THE YEARS ENDED
DECEMBER 31, 2024 AND 2023**

	2024	2023
ADDITIONS		
Investment Income:		
Net Appreciation in Fair Value of Investments	\$ 1,623,204	\$ 2,416,152
Dividends and Other Income	747,118	374,421
Total Investment Income	2,370,322	2,790,573
Interest Income on Notes Receivable from Participants	2,778	540
Contributions:		
Participants	255,771	329,135
Rollovers	28,857	85,306
Total Contributions	284,628	414,441
TOTAL ADDITIONS	2,657,728	3,205,554
DEDUCTIONS		
Benefits Paid to Participants	1,048,272	1,098,859
Administrative Expenses	13,453	18,730
TOTAL DEDUCTIONS	1,061,725	1,117,589
NET INCREASE DURING YEAR	1,596,003	2,087,965
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	17,017,416	14,929,451
End of Year	\$ 18,613,419	\$ 17,017,416

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

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTSDECEMBER 31, 2024 AND 2023**NOTE 1 - PLAN DESCRIPTION:**

The following description of the LEAM 401(k) Plan and Trust (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 in 1994. The Plan was restated January 1, 2018. The Plan complies with the requirements of the Employee Retirement Security Act of 1974 (ERISA). It is intended to qualify as a profit-sharing plan under Section 401(a) and 401(k) of the Internal Revenue Code. The purpose of the Plan is to encourage employees of REME, LLC (the Company) to systematically save and invest a portion of their current compensation in order that they or their beneficiaries may have an additional source of income upon retirement, disability or death.

The Plan covers all employees of the REME, LLC and its related companies under common control, Leam Drilling Systems, Conroe Machine, LLC, TCBL, LLC (dba Pegasus NGV), Superior Inspection Services, LLC (dba Lonestar NDT) and REME Technologies (ArcoTech) who have completed two months of service and age 18 or older. The Plan entry date is the first day of the calendar quarter immediately following the date eligibility requirements are met. REME Technologies (Arco Tech) was sold as of 12/31/23.

Plan Administration

The Plan Administrator is responsible for directly administering the Plan. REME LLC is the Plan Administrator of this Plan. Vanguard Fiduciary Trust Company serves as the Plan's trustee and custodian of plan assets and is directed by the Plan Administrator for the investment, reinvestment, control and disbursements of the funds in the Plan.

Contributions

A participant contributes to the Plan by electing to defer a portion of his or her salary which would otherwise be payable to the employee during any such calendar period. Participants may contribute any percentage, up to a maximum of 40%, of their pre-tax compensation to the Plan of his or her salary up to the maximum amount determined by the Internal Revenue Service (the IRS). Participants age 50 and older may elect to defer additional amounts (called "catch-up contributions"), limited to \$7,500 in 2024 and 2023. Once participants contribute the maximum amount of elective deferrals, they are eligible to make after-tax contributions to the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Employer may elect to match contributions to the Plan equal to a percentage of elective deferrals, which will be determined on an annual basis. The Employer may also make a discretionary profit-sharing contribution. The company match was discontinued in 2014.

Participant Accounts

The trustee maintains accounts on behalf of each Plan participant. Each account is credited with (a) the participant's before-tax contribution, (b) the participant's share of the Company's contribution and (c) the participant's share of Plan earnings. 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.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1 - PLAN DESCRIPTION (Continued):

Investment Options

Participants are solely responsible for directing the investment of contributions and existing account balances among the various mutual funds offered by the plan. Participants may change their investment options daily.

Vesting

Participants are immediately vested in their voluntary and rollover contributions, plus actual earnings thereon. Vesting in the employer's matching and discretionary profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is fully vested after five years of credited service. On the occurrence of death or disability, a participant becomes fully vested in employer contributions and related earnings.

A participant is considered to have completed one year of service for purposes of vesting upon the completion of 1,000 hours of service at any time during a Plan year.

Notes Receivable from Participants

Eligible participants may borrow from their fund accounts up to the lesser of \$50,000 or 50 percent of their vested account balance. Loans bear interest at a competitive rate of interest and have established repayment terms. Loan terms range from one to five years or over a reasonable period for the purchase of a primary residence. The loans are secured by the balance in the participant's account. Principal and interest are paid ratably through monthly payroll deductions. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable

Amounts paid to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions. Excess contributions due to the Plan's failure to pass the Average Deferral Test amounting to \$174,776 at December 31, 2024, are recorded as a liability in the accompanying statement of net assets available for benefits which includes \$11,908 of gains. The Plan distributed the excess contributions before March 15, 2025. Excess contributions for the plan year ended December 31, 2023 were \$199,941.

Payment of Benefits and Withdrawals

On termination of service due to death, disability or termination of employment, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or annual installments as indicated in the plan document.

Withdrawals from a participant's account while such participant is employed by the Company will be permitted in the cases of hardship, as defined by the Plan.

In-service withdrawals are limited to those funds deferred under the plan, matching contributions and discretionary profit-sharing contributions once they reach age 59 ½. Rollover contributions are also eligible for in-service withdrawals.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1 - PLAN DESCRIPTION (Continued):

Forfeited Accounts

Non-vested employer matching and discretionary contributions are forfeited by participants upon their termination. These amounts are retained by the Plan and serve as a reduction to employer matching and discretionary contributions. Forfeited non-vested accounts totaled \$49,637 and \$48,804 at December 31, 2024 and 2023, respectively.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

These financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America.

Use of Estimates

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

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 sponsor determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest, which approximates market value. Delinquent loans are classified as distributions based upon terms of the plan document. No allowance for credit losses has been recorded as of December 31, 2024 or 2023.

Payment of Benefits

Benefits are recorded when paid.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Plan Expenses

Expenses are incurred at either the fund level or Plan level. All expenses by the funds (commissions, management fees, etc.) are netted in the appreciation in fair value of investments in the Statement of Net Assets Available for Benefits. Administration costs are paid by the plan and participants. Administration costs consist of quarterly trustee, recordkeeping, and legal fees are charged to participant accounts. The Company pays certain Plan level expenses such as the Plan's audit fee, which are excluded from these financial statements.

Loan origination, distribution processing and other participant-level fees are charged to participant accounts.

NOTE 3 – SUMMARY OF FINANCIAL INFORMATION CERTIFIED BY CUSTODIAN/TRUSTEE:

Certain information related to investments disclosed in the accompanying financial statements and the ERISA-required supplemental schedule, including investments held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments, interest, and dividends for the year ended December 31, 2024 and 2023 was obtained by management and agreed to or derived from information certified as complete and accurate by Vanguard Fiduciary Trust Company, trustee of the Plan.

The following is a summary of the Plan's financial information and data certified by the custodian/trustee as complete and accurate in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

	December 31,	
	2024	2023
Investments and notes receivable from participants	\$ 18,784,130	\$ 17,217,357
Investment income:		
Income from investments and notes receivable from participants	\$ 749,896	\$ 374,961
Net appreciation in fair value of investments	1,623,204	2,416,152
	\$ 2,373,100	\$ 2,791,113

NOTE 4 – FAIR VALUE MEASUREMENTS:

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

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued):

Level 1– Inputs to the valuation methodology are quoted market prices in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 – Inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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 market 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 that are unobservable inputs for the asset or liability.

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

Mutual funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

	Fair Value Measurement Using:			
	Level 1	Level 2	Level 3	Total
<u>December 31, 2024</u>				
Mutual Funds	\$ 18,735,274	\$ -	\$ -	\$ 18,735,274

	Fair Value Measurement Using:			
	Level 1	Level 2	Level 3	Total
<u>December 31, 2023</u>				
Mutual Funds	\$ 17,199,348	\$ -	\$ -	\$ 17,199,348

For the years ended December 31, 2024 and 2023 there were no transfers between Level 1 and 2 and no transfers in or out of Level 3.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 5 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS:

All of the Plan's investment options are managed by Vanguard Fiduciary Trust Company. Vanguard Fiduciary Trust Company also provides participant recordkeeping services to the plan. As a result, these transactions qualify as party-in-interest transactions. Any transactions involving these investments are on the open market at fair market value. Consequently, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

Participant loans qualify as party-in-interest investments but are exempt from the prohibition of party-in-interest transactions under ERISA.

REME LLC provides certain accounting and administrative services to the Plan for which no fees are charged.

NOTE 6 – TAX STATUS:

The underlying prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the plan is qualified under Section 401 of the Code, and therefore the related trust is tax-exempt. In accordance with Revenue Procedure 2002-6 and Announcement 2001-7, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

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

NOTE 7 - PLAN TERMINATION:

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

NOTE 8 - RISKS AND UNCERTAINTIES:

The plan provides for various investment options in any combination of selected mutual funds. These investments are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with these investments, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 9 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	December 31,	
	2024	2023
Net assets available for benefits per the financial statements	\$ 18,613,419	\$ 17,017,416
Accrual Amounts		
Excess contributions payable	174,776	199,941
Contributions Receivable – Employee	(4,064)	0
Net assets available for benefits per form 5500	<u>\$ 18,784,131</u>	<u>\$ 17,217,357</u>
	December 31,	
	2024	2023
Net increase per the financial statements	\$ 1,596,003	\$ 2,087,965
Accrual amounts		
Net change in excess contributions payable	(25,165)	144,177
Contributions Receivable - Employee	(4,064)	0
Net (loss) income per form 5500	<u>\$ 1,566,774</u>	<u>\$ (2,232,142)</u>

Amounts treated as deemed distributions on Form 5500 are shown as loans outstanding in the accompanying financial statements.

NOTE 10 – SUBSEQUENT EVENTS:

The Plan has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY SCHEDULES

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, 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 investment including maturity date, rate of interest, collateral par or maturity value	(d) Cost	(e) Current Value
	Registered Investment			
*	Vanguard	Balanced Index Fund 19,719.104 Shares		956,179
*	Vanguard	Explorer Fund 18,766.219 Shares		2,157,177
*	Vanguard	Intermediate-Term Bond Index Fund 22,488.773 Shares		227,811
*	Vanguard	Intermediate Term Treasury Fund 9,973.251 Shares		97,040
*	Vanguard	International Growth Fund 47,952.596 Shares		1,532,085
*	Vanguard	Mid-Cap Index Fund 9,126.888 Shares		657,775
*	Vanguard	Cash Reserves Federal MM Fund Admiral Shares 64,314.750 Shares		64,315
*	Vanguard	Target Retirement 2020 Fund 6,367.901 Shares		168,622
*	Vanguard	Target Retirement 2025 Fund 45,184.321 Shares		844,495
*	Vanguard	Target Retirement 2030 Fund 19,131.105 Shares		724,686
*	Vanguard	Target Retirement 2035 Fund 21,206.321 Shares		508,528
*	Vanguard	Target Retirement 2040 Fund 4,701.113 Shares		203,182
*	Vanguard	Target Retirement 2045 Fund 52,689.707 Shares		1,563,304

This schedule was prepared from data certified by
Vanguard Fiduciary Trust Company

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, 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 investment including maturity date, rate of interest, collateral par or maturity value	(d) Cost	(e) Current Value
*	Vanguard	Target Retirement 2050 Fund 26,049.383 Shares		1,298,301
*	Vanguard	Target Retirement 2055 Fund 8,135.320 Shares		452,405
*	Vanguard	Target Retirement 2060 Fund 19,165.633 Shares		982,239
*	Vanguard	Target Retirement 2065 Fund 3,842.595 Shares		129,188
*	Vanguard	Target Retirement Income Fund 39,045.973 Shares		511,502
*	Vanguard	Total Bond Market Index Fund 48,992.567 Shares		464,450
*	Vanguard	Total International Stock Index Fund 26,541.609 Shares		502,963
*	Vanguard	Total International Bond Index Fund 293.586 Shares		2,883
*	Vanguard	Total Stock Market Index 20,728.414 Shares		2,922,706
*	Vanguard	Windsor II Fund 7,985.407 Shares		353,674
*	Vanguard	U.S. Growth 19,736.300 Shares		1,409,764
*	Participant Loans	Notes Receivable, ranging from interest rates of 4.25% - 9.50% and maturities of one to five years	-0-	<u>48,856</u>
Total assets held for investment purposes				<u>\$ 18,784,130</u>

*Party in Interest transaction as defined by ERISA. Cost is omitted for participant directed investments.

This schedule was prepared from data certified by
Vanguard Fiduciary Trust Company

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, Line 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included:	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

Year 2024 \$ 3,490

REPORT

LEAM 401(k) PLAN AND TRUST

DECEMBER 31, 2024 AND 2023

REPORT
LEAM 401(k) PLAN AND TRUST
DECEMBER 31, 2024 AND 2023

TABLE OF CONTENTS

	<u>Exhibit</u>	<u>Page</u>
Independent Auditor's Reports		1-3
Statements of Net Assets Available for Benefits	A	4
Statements of Changes in Net Assets Available for Benefits	B	5
Notes to Financial Statements	C	6 - 12
Supplementary Schedule:	<u>Schedule</u>	
Schedule of Assets (Held At End of Year)	I	13-14
Schedule of Delinquent Participant Contributions	II	15

Independent Auditor's Report

To REME, LLC. Plan Administrator of
LEAM 401(k) Plan and Trust
New Iberia, LA 70560

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

We have performed audits of the accompanying financial statements of LEAM 401(k) Plan and Trust (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 2023, and the related statements of changes in net assets available for benefits for the years then ended and the related notes to the financial statements.

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

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about LEAM 401(k) Plan and Trust's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of LEAM 401(k) Plan and Trust'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 LEAM 401(k) Plan and Trust's ability to continue as a going concern for a reasonable period of time.

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

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

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

Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Castaing, Hussey & Lolan, LLC

New Iberia, Louisiana
October 14, 2025

**LEAM
401(k) PLAN AND TRUST**

**STATEMENTS OF NET ASSETS
AVAILABLE FOR BENEFITS**

DECEMBER 31, 2024 and 2023

	2024	2023
ASSETS		
Participant-Directed Investments, at fair value	\$ 18,735,274	\$ 17,199,348
Receivables:		
Contributions Receivable - Employee	4,064	0
Notes Receivable from Participants	48,857	18,009
TOTAL ASSETS	18,788,195	17,217,357
LIABILITIES		
Excess Contributions Payable	174,776	199,941
NET ASSETS AVAILABLE FOR BENEFITS	\$ 18,613,419	\$ 17,017,416

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

LEAM
401(k) PLAN AND TRUST

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS **FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

	2024	2023
ADDITIONS		
Investment Income:		
Net Appreciation in Fair Value of Investments	\$ 1,623,204	\$ 2,416,152
Dividends and Other Income	747,118	374,421
Total Investment Income	2,370,322	2,790,573
Interest Income on Notes Receivable from Participants	2,778	540
Contributions:		
Participants	255,771	329,135
Rollovers	28,857	85,306
Total Contributions	284,628	414,441
TOTAL ADDITIONS	2,657,728	3,205,554
DEDUCTIONS		
Benefits Paid to Participants	1,048,272	1,098,859
Administrative Expenses	13,453	18,730
TOTAL DEDUCTIONS	1,061,725	1,117,589
NET INCREASE DURING YEAR	1,596,003	2,087,965
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of Year	17,017,416	14,929,451
End of Year	\$ 18,613,419	\$ 17,017,416

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

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTSDECEMBER 31, 2024 AND 2023**NOTE 1 - PLAN DESCRIPTION:**

The following description of the LEAM 401(k) Plan and Trust (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 in 1994. The Plan was restated January 1, 2018. The Plan complies with the requirements of the Employee Retirement Security Act of 1974 (ERISA). It is intended to qualify as a profit-sharing plan under Section 401(a) and 401(k) of the Internal Revenue Code. The purpose of the Plan is to encourage employees of REME, LLC (the Company) to systematically save and invest a portion of their current compensation in order that they or their beneficiaries may have an additional source of income upon retirement, disability or death.

The Plan covers all employees of the REME, LLC and its related companies under common control, Leam Drilling Systems, Conroe Machine, LLC, TCBL, LLC (dba Pegasus NGV), Superior Inspection Services, LLC (dba Lonestar NDT) and REME Technologies (ArcoTech) who have completed two months of service and age 18 or older. The Plan entry date is the first day of the calendar quarter immediately following the date eligibility requirements are met. REME Technologies (Arco Tech) was sold as of 12/31/23.

Plan Administration

The Plan Administrator is responsible for directly administering the Plan. REME LLC is the Plan Administrator of this Plan. Vanguard Fiduciary Trust Company serves as the Plan's trustee and custodian of plan assets and is directed by the Plan Administrator for the investment, reinvestment, control and disbursements of the funds in the Plan.

Contributions

A participant contributes to the Plan by electing to defer a portion of his or her salary which would otherwise be payable to the employee during any such calendar period. Participants may contribute any percentage, up to a maximum of 40%, of their pre-tax compensation to the Plan of his or her salary up to the maximum amount determined by the Internal Revenue Service (the IRS). Participants age 50 and older may elect to defer additional amounts (called "catch-up contributions"), limited to \$7,500 in 2024 and 2023. Once participants contribute the maximum amount of elective deferrals, they are eligible to make after-tax contributions to the Plan. Participants direct the investment of their contributions into various investment options offered by the Plan.

The Employer may elect to match contributions to the Plan equal to a percentage of elective deferrals, which will be determined on an annual basis. The Employer may also make a discretionary profit-sharing contribution. The company match was discontinued in 2014.

Participant Accounts

The trustee maintains accounts on behalf of each Plan participant. Each account is credited with (a) the participant's before-tax contribution, (b) the participant's share of the Company's contribution and (c) the participant's share of Plan earnings. 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.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1 - PLAN DESCRIPTION (Continued):

Investment Options

Participants are solely responsible for directing the investment of contributions and existing account balances among the various mutual funds offered by the plan. Participants may change their investment options daily.

Vesting

Participants are immediately vested in their voluntary and rollover contributions, plus actual earnings thereon. Vesting in the employer's matching and discretionary profit-sharing contribution portion of their accounts plus actual earnings thereon is based on years of continuous service. A participant is fully vested after five years of credited service. On the occurrence of death or disability, a participant becomes fully vested in employer contributions and related earnings.

A participant is considered to have completed one year of service for purposes of vesting upon the completion of 1,000 hours of service at any time during a Plan year.

Notes Receivable from Participants

Eligible participants may borrow from their fund accounts up to the lesser of \$50,000 or 50 percent of their vested account balance. Loans bear interest at a competitive rate of interest and have established repayment terms. Loan terms range from one to five years or over a reasonable period for the purchase of a primary residence. The loans are secured by the balance in the participant's account. Principal and interest are paid ratably through monthly payroll deductions. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable

Amounts paid to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions. Excess contributions due to the Plan's failure to pass the Average Deferral Test amounting to \$174,776 at December 31, 2024, are recorded as a liability in the accompanying statement of net assets available for benefits which includes \$11,908 of gains. The Plan distributed the excess contributions before March 15, 2025. Excess contributions for the plan year ended December 31, 2023 were \$199,941.

Payment of Benefits and Withdrawals

On termination of service due to death, disability or termination of employment, a participant may elect to receive either a lump-sum amount equal to the value of the participant's vested interest in his or her account or annual installments as indicated in the plan document.

Withdrawals from a participant's account while such participant is employed by the Company will be permitted in the cases of hardship, as defined by the Plan.

In-service withdrawals are limited to those funds deferred under the plan, matching contributions and discretionary profit-sharing contributions once they reach age 59 ½. Rollover contributions are also eligible for in-service withdrawals.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 1 - PLAN DESCRIPTION (Continued):

Forfeited Accounts

Non-vested employer matching and discretionary contributions are forfeited by participants upon their termination. These amounts are retained by the Plan and serve as a reduction to employer matching and discretionary contributions. Forfeited non-vested accounts totaled \$49,637 and \$48,804 at December 31, 2024 and 2023, respectively.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

These financial statements are prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America.

Use of Estimates

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

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 sponsor determines the Plan's valuation policies utilizing information provided by the investment advisors and custodians. See Note 4 for discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest, which approximates market value. Delinquent loans are classified as distributions based upon terms of the plan document. No allowance for credit losses has been recorded as of December 31, 2024 or 2023.

Payment of Benefits

Benefits are recorded when paid.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Plan Expenses

Expenses are incurred at either the fund level or Plan level. All expenses by the funds (commissions, management fees, etc.) are netted in the appreciation in fair value of investments in the Statement of Net Assets Available for Benefits. Administration costs are paid by the plan and participants. Administration costs consist of quarterly trustee, recordkeeping, and legal fees are charged to participant accounts. The Company pays certain Plan level expenses such as the Plan's audit fee, which are excluded from these financial statements.

Loan origination, distribution processing and other participant-level fees are charged to participant accounts.

NOTE 3 – SUMMARY OF FINANCIAL INFORMATION CERTIFIED BY CUSTODIAN/TRUSTEE:

Certain information related to investments disclosed in the accompanying financial statements and the ERISA-required supplemental schedule, including investments held at December 31, 2024 and 2023, and net appreciation (depreciation) in fair value of investments, interest, and dividends for the year ended December 31, 2024 and 2023 was obtained by management and agreed to or derived from information certified as complete and accurate by Vanguard Fiduciary Trust Company, trustee of the Plan.

The following is a summary of the Plan's financial information and data certified by the custodian/trustee as complete and accurate in accordance with Section 2520.103-5 of the Department of Labor Rules and Regulations for Reporting and Disclosure under ERISA.

	December 31,	
	2024	2023
Investments and notes receivable from participants	\$ 18,784,130	\$ 17,217,357
Investment income:		
Income from investments and notes receivable from participants	\$ 749,896	\$ 374,961
Net appreciation in fair value of investments	1,623,204	2,416,152
	\$ 2,373,100	\$ 2,791,113

NOTE 4 – FAIR VALUE MEASUREMENTS:

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

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued):

Level 1– Inputs to the valuation methodology are quoted market prices in active markets for identical assets or liabilities that the Plan can access at the measurement date.

Level 2 – Inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- 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 market 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 that are unobservable inputs for the asset or liability.

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

Mutual funds held by the Plan are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

	Fair Value Measurement Using:			
	Level 1	Level 2	Level 3	Total
<u>December 31, 2024</u>				
Mutual Funds	\$ 18,735,274	\$ -	\$ -	\$ 18,735,274

	Fair Value Measurement Using:			
	Level 1	Level 2	Level 3	Total
<u>December 31, 2023</u>				
Mutual Funds	\$ 17,199,348	\$ -	\$ -	\$ 17,199,348

For the years ended December 31, 2024 and 2023 there were no transfers between Level 1 and 2 and no transfers in or out of Level 3.

LEAM 401(k) PLAN AND TRUST

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023

NOTE 5 – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS:

All of the Plan's investment options are managed by Vanguard Fiduciary Trust Company. Vanguard Fiduciary Trust Company also provides participant recordkeeping services to the plan. As a result, these transactions qualify as party-in-interest transactions. Any transactions involving these investments are on the open market at fair market value. Consequently, such transactions are permitted under the provisions of the Plan and are exempt from the prohibition of party-in-interest transactions under ERISA.

Participant loans qualify as party-in-interest investments but are exempt from the prohibition of party-in-interest transactions under ERISA.

REME LLC provides certain accounting and administrative services to the Plan for which no fees are charged.

NOTE 6 – TAX STATUS:

The underlying prototype plan has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the plan is qualified under Section 401 of the Code, and therefore the related trust is tax-exempt. In accordance with Revenue Procedure 2002-6 and Announcement 2001-7, the plan sponsor has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

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

NOTE 7 - PLAN TERMINATION:

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

NOTE 8 - RISKS AND UNCERTAINTIES:

The plan provides for various investment options in any combination of selected mutual funds. These investments are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with these investments, it is at least reasonably possible that changes in the value of investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statement of Net Assets Available for Benefits.

SUPPLEMENTARY SCHEDULES

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, 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 investment including maturity date, rate of interest, collateral par or maturity value	(d) Cost	(e) Current Value
	Registered Investment			
*	Vanguard	Balanced Index Fund 19,719.104 Shares		956,179
*	Vanguard	Explorer Fund 18,766.219 Shares		2,157,177
*	Vanguard	Intermediate-Term Bond Index Fund 22,488.773 Shares		227,811
*	Vanguard	Intermediate Term Treasury Fund 9,973.251 Shares		97,040
*	Vanguard	International Growth Fund 47,952.596 Shares		1,532,085
*	Vanguard	Mid-Cap Index Fund 9,126.888 Shares		657,775
*	Vanguard	Cash Reserves Federal MM Fund Admiral Shares 64,314.750 Shares		64,315
*	Vanguard	Target Retirement 2020 Fund 6,367.901 Shares		168,622
*	Vanguard	Target Retirement 2025 Fund 45,184.321 Shares		844,495
*	Vanguard	Target Retirement 2030 Fund 19,131.105 Shares		724,686
*	Vanguard	Target Retirement 2035 Fund 21,206.321 Shares		508,528
*	Vanguard	Target Retirement 2040 Fund 4,701.113 Shares		203,182
*	Vanguard	Target Retirement 2045 Fund 52,689.707 Shares		1,563,304

This schedule was prepared from data certified by
Vanguard Fiduciary Trust Company

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, 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 investment including maturity date, rate of interest, collateral par or maturity value	(d) Cost	(e) Current Value
*	Vanguard	Target Retirement 2050 Fund 26,049.383 Shares		1,298,301
*	Vanguard	Target Retirement 2055 Fund 8,135.320 Shares		452,405
*	Vanguard	Target Retirement 2060 Fund 19,165.633 Shares		982,239
*	Vanguard	Target Retirement 2065 Fund 3,842.595 Shares		129,188
*	Vanguard	Target Retirement Income Fund 39,045.973 Shares		511,502
*	Vanguard	Total Bond Market Index Fund 48,992.567 Shares		464,450
*	Vanguard	Total International Stock Index Fund 26,541.609 Shares		502,963
*	Vanguard	Total International Bond Index Fund 293.586 Shares		2,883
*	Vanguard	Total Stock Market Index 20,728.414 Shares		2,922,706
*	Vanguard	Windsor II Fund 7,985.407 Shares		353,674
*	Vanguard	U.S. Growth 19,736.300 Shares		1,409,764
*	Participant Loans	Notes Receivable, ranging from interest rates of 4.25% - 9.50% and maturities of one to five years	-0-	<u>48,856</u>
Total assets held for investment purposes				<u>\$ 18,784,130</u>

*Party in Interest transaction as defined by ERISA. Cost is omitted for participant directed investments.

This schedule was prepared from data certified by
Vanguard Fiduciary Trust Company

LEAM 401(k) PLAN AND TRUST
72-0746408 PLAN 001

SCHEDULE H, Line 4a

SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2024

Participant Contributions Transferred Late to Plan	Check here if Late Participant Loan Repayments are included:	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	

Year 2024 \$ 3,490