

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... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [] automatic extension... 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: TLD USA PROFIT SHARING AND SAVINGS PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1966
2a Plan sponsor's name (employer, if for a single-employer plan): TLD AMERICA
2b Employer Identification Number (EIN): 13-2554618
2c Plan Sponsor's telephone number: 860-602-3310
2d Business code (see instructions): 336990

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	597
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)	493
	6a(2)	676
	6b	0
	6c	103
	6d	779
	6e	0
	6f	779
	6g(1)	378
	6g(2)	470
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 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 checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

<p>A Name of plan TLD USA PROFIT SHARING AND SAVINGS PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 TLD AMERICA</p>	<p>D Employer Identification Number (EIN) 13-2554618</p>	

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

1 Coverage Information:

(a) Name of insurance carrier
MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
04-1590850	65935	775973	52	01/01/2024	12/31/2024

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

<p>(a) Total amount of commissions paid 4820</p>	<p>(b) Total amount of fees paid 0</p>
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
KESTRA INVESTMENT SERVICES LLC **5707 SOUTHWEST PKWY BLDG**
AUSTIN, TX 78735

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
4820			3

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

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

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

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

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

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

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

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

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

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

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

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

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

4 Current value of plan's interest under this contract in the general account at year end	4	1999720
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

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

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

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

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

b Balance at the end of the previous year **7b** 2178498

c Additions: (1) Contributions deposited during the year	7c(1)	251118
(2) Dividends and credits.....	7c(2)	0
(3) Interest credited during the year.....	7c(3)	38371
(4) Transferred from separate account	7c(4)	4486
(5) Other (specify below).....	7c(5)	18874

▶ LOAN REPAYMENTS

(6) Total additions **7c(6)** 312849

d Total of balance and additions (add lines **7b** and **7c(6)**) **7d** 2491347

e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	226362
(2) Administration charge made by carrier.....	7e(2)	0
(3) Transferred to separate account	7e(3)	265265
(4) Other (specify below).....	7e(4)	0

(5) Total deductions **7e(5)** 491627

f Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 1999720

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

A Name of plan TLD USA PROFIT SHARING AND SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 TLD AMERICA	D Employer Identification Number (EIN) 13-2554618	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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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)

KESTRA INVESTMENT SERVICES LLC

74-2794194

(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?
55	BROKER/ADVISOR	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	56405	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

T R PAUL INC.

06-0906361

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13	CONTRACT ADMIN	7800	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	12119	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

EMPOWER

04-1590850

(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?
64	RECORD KEEPER	2720	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" 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
KESTRA INVESTMENT SERVICES LLC	55	56405

(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.
EMPOWER 8515 EAST ORCHARD RD GREENWOOD, CO 80111 04-1590850	OTHER COMMISSIONS

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
T R PAUL, INC	13	12119

(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.
EMPOWER 8515 EAST ORCHARD ROAD GREENWOOD, CO 80111 04-1590850	TPA ALLOWANCE PAYMENT

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

A Name of plan TLD USA PROFIT SHARING AND SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 TLD AMERICA	D Employer Identification Number (EIN) 13-2554618	

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	0
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	384209	509748
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	20299598	24747563
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	2178498	1999720
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	22862305	27257031
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	22862305	27257031

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)	671525	
(B) Participants.....	2a(1)(B)	2240829	
(C) Others (including rollovers).....	2a(1)(C)	953268	
(2) Noncash contributions.....	2a(2)	0	3865622
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	36938	
(F) Other.....	2b(1)(F)	38371	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		75309
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	2103210	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2103210
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1059776
c Other income	2c		3863
d Total income. Add all income amounts in column (b) and enter total	2d		7107780

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2700438	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2700438
f Corrective distributions (see instructions)	2f		5536
g Certain deemed distributions of participant loans (see instructions)	2g		7080
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	0	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		0
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2713054

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		4394726
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: EICHEN & DIMEGLIO

(2) EIN: 11-3320902

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	193173
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input type="checkbox"/>	

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

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

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

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

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

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

A Name of plan TLD USA PROFIT SHARING AND SAVINGS PLAN	B Three-digit plan number (PN)	001
C Plan sponsor's name as shown on line 2a of Form 5500 TLD AMERICA	D Employer Identification Number (EIN) 13-2554618	

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
---	----------	----------

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 04-1590850

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702784A.

TLD USA PROFIT SHARING AND SAVINGS PLAN

Statements of Net Assets Available for Benefits as of
December 31, 2024 and 2023, Statement of Changes
in Net Assets Available for Benefits for the Year
Ended December 31, 2024, Supplemental Schedules
for the Year Ended December 31, 2024 and
Independent Auditors' Report



INDEPENDENT AUDITORS' REPORT

To the management of TLD USA Profit Sharing and Savings Plan:

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

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

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

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 4 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 TLD USA Profit Sharing and Savings Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally 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 circumstances, but not for the purpose of expressing an opinion on the effectiveness of TLD USA Profit Sharing and Savings Plan's internal control. Accordingly, no 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 TLD USA Profit Sharing and Savings Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental schedules of (1) assets (held at end of year) - December 31, 2024 and (2) delinquent participant contributions for the year ended December 31, 2024 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion—

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

Eichen & DiMeglio, P.C.

October 13, 2025

TLD USA PROFIT SHARING AND SAVINGS PLAN

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

	<u>2024</u>	<u>2023</u>
ASSETS:		
PARTICIPANT-DIRECTED INVESTMENTS:		
Investments at fair value	\$ 24,747,563	\$ 20,299,598
Investment at contract value	<u>1,999,720</u>	<u>2,178,498</u>
Total investments	26,747,283	22,478,096
RECEIVABLES:		
Notes receivable from participants	<u>509,748</u>	<u>384,209</u>
TOTAL ASSETS	27,257,031	22,862,305
LIABILITY - EXCESS CONTRIBUTIONS PAYABLE	<u>-</u>	<u>(5,536)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 27,257,031</u>	<u>\$ 22,856,769</u>

See accompanying notes to financial statements.

TLD USA PROFIT SHARING AND SAVINGS PLAN

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

NET ASSETS AVAILABLE FOR BENEFITS, JANUARY 1, 2024	<u>\$ 22,856,769</u>
ADDITIONS TO NET ASSETS:	
Contributions:	
Employee salary deferral contributions	2,240,829
Employee rollover contributions	953,268
Employer contributions	<u>671,525</u>
Total contributions	<u>3,865,622</u>
Investment income:	
Interest and dividends on mutual funds	2,103,210
Net appreciation in fair value of mutual funds	1,059,776
Net income on investment in insurance company general account	<u>38,371</u>
Net investment income	<u>3,201,357</u>
Interest income on notes receivable from participants	<u>36,938</u>
Other income	<u>3,863</u>
Total additions	<u>7,107,780</u>
DEDUCTIONS FROM NET ASSETS:	
Benefits paid to participants	<u>(2,707,518)</u>
NET INCREASE IN PLAN ASSETS	<u>4,400,262</u>
NET ASSETS AVAILABLE FOR BENEFITS, DECEMBER 31, 2024	<u><u>\$ 27,257,031</u></u>

See accompanying notes to financial statements.

TLD USA PROFIT SHARING AND SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

1. PLAN DESCRIPTION

Background - The TLD USA Profit Sharing and Savings Plan (the "Plan"), as amended, is a defined contribution plan as described in the Internal Revenue Code ("IRC") section 401(k) sponsored and administered by TLD America (the "Company"). The Plan was adopted on January 1, 1966 and is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). Empower Retirement, LLC ("Empower") is the custodian for investments held in a group annuity contract. Empower also provides recordkeeping services. For the Plan's investments under an insurance contract that had been issued by Massachusetts Mutual Life Insurance Company ("MassMutual"), the former custodian, Empower Annuity Insurance Company of America ("EAICA") provides certified investment information to the plan sponsor under a power of attorney granted to EAICA, an affiliate of Empower, with respect to Empower's role as the administrator of this retirement business. TR Paul Inc. is the third-party administrator.

Plan Amendments - Effective January 1, 2022, the Plan sponsor adopted amended and restated pre-approved plan documents, which incorporated cumulative amendments and recent tax law changes.

The Plan implemented certain provisions of the Setting Every Community Up for Retirement Enhancement Act of 2019 ("SECURE Act"), which was signed into law during December 2019. The SECURE Act raised the age for minimum distributions from 70 1/2 to 72 effective January 1, 2020. The SECURE 2.0 Act, which was signed into law during December 2022, raised the age for minimum distributions from 72 to 73 effective January 1, 2023.

During March 2020, the Plan implemented certain provisions of the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"). For the year ended December 31, 2020, the CARES Act allowed certain eligible individuals to take coronavirus-related distributions, temporarily increased participant loan borrowing limits, allowed for the suspension of repayments on participant loans, and suspended required minimum distribution rules. Participants had the option of repaying distributions under the CARES Act within three years after the date the distribution was received; accordingly, such repayment period extended into 2023.

Written amendments to the Plan to reflect the operational changes in the SECURE and CARES Acts will be adopted in accordance with applicable law and IRS guidance.

TLD USA PROFIT SHARING AND SAVINGS PLAN

1. PLAN DESCRIPTION (continued)

The following description of the Plan provides only general information. Participants should refer to the Plan agreement for a complete description of the Plan's provisions.

Eligibility - The Plan is available to all employees of TLD America, TLD ACE, Adhetec Inc., Alvest Equipment Services (USA) Inc., AERO Specialties, Inc., and TractEasy LLC (an entity formed during January 2024), excluding leased employees and certain nonresident aliens who have no earned income from sources within the United States of America. Employees become eligible to participate in the Plan as of the first day of the month coinciding with or next following the date eligibility requirements are met (completion of three months of service and attainment of age 20 1/2).

Contributions and Vesting - Participants in the Plan may contribute salary deferral contributions on a pre-tax or Roth after-tax basis, subject to section 401(k) maximum limitations (\$23,000 for the year ended December 31, 2024). Participants who are age 50 or older are permitted to make additional catch-up contributions of up to \$7,500 for the year ended December 31, 2024.

An eligible employee may make a transfer to the Plan of a benefit from a qualified retirement plan of another employer, referred to as employee rollover contributions, with certain restrictions.

Participants are fully and immediately vested in their own contributions and earnings thereon.

The Plan provides for Company matching contributions, calculated each pay period, equal to 50 percent of a participant's salary deferral contribution up to the first 6 percent of eligible compensation for such period.

The Plan also provides for employer discretionary matching contributions and profit sharing contributions. No such discretionary contributions were made for the Plan year ended December 31, 2024.

Participants vest in employer contributions at the rate of 10 percent after 1 year of service, 20 percent after 2 years of service, increasing 20 percent per year thereafter so that 100 percent vesting occurs after 6 years of service.

TLD USA PROFIT SHARING AND SAVINGS PLAN

1. PLAN DESCRIPTION (continued)

Forfeitures - When participants terminate employment prior to full vesting, the nonvested amounts in their individual accounts, referred to as forfeitures, may be used to reduce future employer contributions or pay administrative expenses of the Plan. During the year ended December 31, 2024, \$60,611 in forfeitures were used to offset employer contributions to the Plan. The balance of unallocated forfeitures was \$45,632 as of December 31, 2024.

Distributions to Participants - Distributions to participants are available upon the following events: retirement, termination of employment, the attainment of age 59 1/2, or death. A participant's benefit is paid in the form of a lump sum payment or a rollover to another qualified plan. Payment shall be made as soon as administratively feasible following the date on which the event occurs provided that the participant's consent is obtained for distributions of amounts in excess of \$7,000. A participant with an account balance in excess of \$7,000 may elect to defer payment until attainment of age 73 or if still employed beyond that age, until retirement. In the absence of the participant's election, if the account balance is between \$1,000 and \$7,000, an automatic rollover is made to an individual retirement account set up on behalf of the participant. The Plan also provides for hardship withdrawals to participants meeting certain requirements as described in the Plan agreement.

Upon enrollment in the Plan, participants are directed to designate a beneficiary or beneficiaries by completing a designation form. If a married participant designates someone other than their spouse as primary beneficiary, then the spouse must consent to this designation by signing the form and his/her signature must be witnessed by a Plan representative or a notary public. A participant's entire account balance is payable to the designated beneficiary upon his/her death.

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of \$500 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account. The loan interest rates, which are determined by the Plan administrator based on the prime rate plus one percent, remain fixed for the duration of the loan. The interest rate on loans outstanding during the year ended December 31, 2024 ranged from 4.25 percent to 9.5 percent per annum. Principal and interest is paid ratably through payroll deductions over periods of 1 to 5 years. The repayment period may be extended for loan proceeds used for the purchase of a primary residence.

TLD USA PROFIT SHARING AND SAVINGS PLAN

1. PLAN DESCRIPTION (continued)

Administrative Expenses - A substantial portion of administrative expenses incurred in connection with the management of the Plan are paid by the Company. In accordance with Plan provisions, the Company may, at any time, elect to have some or all of such expenses paid by the Plan. Fees aggregating approximately \$12,500 related to distribution transaction fees and the administration of notes receivable from participants for the year ended December 31, 2024 were charged directly to participant accounts and are included in benefits paid to participants, or in the case of loan origination fees, deducted from participant loan proceeds. Earnings from mutual funds and other investments are reported net of investment related expenses.

Termination - The Company intends to continue the Plan indefinitely, but reserves the right to modify or discontinue it at its discretion, subject to applicable provisions of ERISA. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - The Plan's policy is to prepare financial statements on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America for defined contribution plans.

Investments held by a defined contribution plan are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

TLD USA PROFIT SHARING AND SAVINGS PLAN

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Investment Valuation and Income Recognition - The Plan's investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract 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. See Note 5 for further information regarding 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. Capital gain distributions are included in dividend income. Net appreciation (depreciation) in fair value of investments include 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 interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses when incurred. No allowance for credit losses has been recorded as of December 31, 2024 or 2023. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service ("IRS") are recorded as a liability with a corresponding reduction to contributions. The Plan distributes the excess contributions to the applicable participants during the subsequent correction period allowed under related regulations.

Risks and Uncertainties - The Plan provides for various participant-directed investment options in securities including mutual funds and guaranteed insurance contracts. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. As a result of the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits.

Subsequent Events - The Plan has evaluated subsequent events through October 13, 2025, the date the financial statements were available to be issued (see Note 8).

TLD USA PROFIT SHARING AND SAVINGS PLAN

3. INCOME TAX STATUS

In June 2020, the Internal Revenue Service stated in an opinion letter that the prototype plan adopted by the Plan administrator was in compliance with the applicable requirements of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the opinion letter, however, the Plan administrator and management believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Accordingly, they believe that the Plan was qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain tax position that would likely not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any open tax periods.

4. INVESTMENTS CERTIFIED BY EMPOWER AND EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA ("EAICA")

The following information included in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental schedule of assets (held at end of year) - December 31, 2024, was obtained from data that has been prepared and certified to as complete and accurate by Empower as custodian, and EAICA under a power of attorney granted to EAICA, an affiliate of Empower, with respect to Empower's role as administrator of the retirement business which arose from insurance contracts issued by MassMutual.

	December 31, 2024	December 31, 2023
Investments at fair value:		
Mutual funds	<u>\$ 24,747,563</u>	<u>\$ 20,299,598</u>
Investment at contract value:		
Fully benefit-responsive investment contract - MassMutual Guaranteed Interest Account	<u>\$ 1,999,720</u>	<u>\$ 2,178,498</u>
Notes receivable from participants, classified as an investment for purposes of Form 5500:		
Notes receivable from participants	<u>\$ 509,748</u>	<u>\$ 384,209</u>

TLD USA PROFIT SHARING AND SAVINGS PLAN

4. INVESTMENTS CERTIFIED BY EMPOWER AND EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA ("EAICA") (continued)

The following information included in the accompanying statement of changes in net assets available for benefits for the year ended December 31, 2024 was obtained from data that has been prepared and certified to as complete and accurate by Empower and EAICA:

	Year Ended December 31, 2024
Investment income (loss):	
Dividends on mutual funds	\$ 2,103,210
Net appreciation in fair value of mutual funds	\$ 1,059,776
Net income on investment in insurance company general account	\$ 38,371
Interest income on notes receivable from participants	\$ 36,938

Investments in mutual funds - The participant-directed mutual funds offer various investment options ranging from conservative funds which principally seek to preserve capital and provide fixed income to aggressive funds invested principally in common stocks which seek growth of capital over the long term. The mutual funds also include American Funds Target Date Retirement Funds with varied target retirement dates. See Note 5 for a description of mutual funds stated at fair value.

MassMutual Guaranteed Interest Account - The Plan entered into a group annuity contract effective January 1, 2016 with MassMutual (the "issuer"), providing for the Plan's investment in the MassMutual Guaranteed Interest Account ("MassMutual GIA"), a fully benefit-responsive guaranteed investment contract that is maintained in and guaranteed by MassMutual's general account.

The issuer is contractually obligated to repay the principal and interest at a specified interest rate that is guaranteed to the Plan. The crediting rate is currently reset on a semiannual basis.

TLD USA PROFIT SHARING AND SAVINGS PLAN

4. INVESTMENTS CERTIFIED BY EMPOWER AND EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA ("EAICA") (continued)

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by the participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by MassMutual, represents contributions made under the contract, plus credited interest, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

Certain events might limit the ability of the Plan to transact at contract value with the issuer and subject the Plan to a potential market value adjustment, as well as a waiting period of 6 months or more before the Plan could fully liquidate the MassMutual GIA. Such events include the plan sponsor's removal of any groups of covered participants, the transfer to a competing stable value investment option, partial or complete termination of the plan, or plan disqualification. No such events are probable of occurring that might limit the ability of the Plan or the participants to transact at contract value with the contract issuer.

5. FAIR VALUE MEASUREMENTS

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

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

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

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

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

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

TLD USA PROFIT SHARING AND SAVINGS PLAN

5. FAIR VALUE MEASUREMENTS (continued)

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

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

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

	Assets at Fair Value as of December 31, 2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 24,747,563	\$ -	\$ -	\$ 24,747,563

	Assets at Fair Value as of December 31, 2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 20,299,598	\$ -	\$ -	\$ 20,299,598

6. RELATED-PARTY TRANSACTIONS

As described in Note 1, Empower provides custodial and recordkeeping services to the Plan. Transactions with the custodian and other service providers qualify as party-in-interest transactions; however, they are exempt from prohibited transaction rules under ERISA. Fees paid by the Plan as indirect compensation to Empower and the third-party administrator are treated as a reduction of the investment income on mutual funds and the investment in the insurance company general account. As described in Note 1, certain transaction fees were deducted directly from participant accounts for distributions and participant loans.

TLD USA PROFIT SHARING AND SAVINGS PLAN

7. 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, on which the return of excess contributions are recorded as corrective distributions in the year they are paid to the applicable participants:

	December 31, 2024	December 31, 2023
Net assets available for benefits per the financial statements	\$ 27,257,031	\$ 22,856,769
Excess contributions payable relating to 2023		5,536
Net assets available for benefits per Form 5500	<u>\$ 27,257,031</u>	<u>\$ 22,862,305</u>

The following is a reconciliation of distributions to participants (including corrective distributions) per the financial statements to the 2024 Form 5500:

	Year Ended December 31, 2024
Benefits paid to participants per the financial statements	\$ 2,707,518
Corrective distributions relating to 2023 made during 2024	5,536
Distributions to participants per Form 5500	<u>\$ 2,713,054</u>

8. SUBSEQUENT EVENTS

The SECURE 2.0 Act of 2022 contains numerous provisions that impact 401(k) plans. These provisions, which will continue to take effect in years subsequent to 2024, address various issues including financial incentives to contribute to a retirement plan, automatic enrollment, required minimum distribution age, contribution limits and part-time worker access.

TLD USA PROFIT SHARING AND SAVINGS PLAN

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) -
DECEMBER 31, 2024**

EIN - 13-2554618 PLAN NO.- 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	<u>Mutual funds:</u>			
	American Century	American Century Mid Cap Value Fund Inv	N/A	\$ 39,493
	American Funds	American Funds 2015 Target Date Retirement Fund	N/A	8,309
	American Funds	American Funds 2020 Target Date Retirement Fund	N/A	361,818
	American Funds	American Funds 2025 Target Date Retirement Fund	N/A	1,051,800
	American Funds	American Funds 2030 Target Date Retirement Fund	N/A	721,267
	American Funds	American Funds 2035 Target Date Retirement Fund	N/A	2,368,281
	American Funds	American Funds 2040 Target Date Retirement Fund	N/A	740,219
	American Funds	American Funds 2045 Target Date Retirement Fund	N/A	1,324,146
	American Funds	American Funds 2050 Target Date Retirement Fund	N/A	1,381,179
	American Funds	American Funds 2055 Target Date Retirement Fund	N/A	2,233,769
	American Funds	American Funds Balanced Fund R4	N/A	626,955
	American Funds	American Funds Capital World Bond Fund R4	N/A	93,463
	American Funds	American Funds Fundamental Investors Fund R4	N/A	246,331
	American Funds	American Funds New Economy Fund R4	N/A	54,682
	American Funds	American Funds New World Fund R4	N/A	78,371
	American Funds	American Funds Small Cap World Fund R4	N/A	305,067
	American Funds	American Funds Washington Mutual Inv Fund R4	N/A	845,223
	BlackRock Funds	BlackRock Tech Opportunities Fund Investor A	N/A	1,891,530
	BNY Mellon	BNY Mellon Bond Market Index Fund Inv	N/A	78,701
	Cohen & Steers Funds	Cohen & Steers Real Estate Securities Fund A	N/A	450,422
	Columbia Funds	Columbia Small Cap Index Fund A	N/A	59,772
	Dimensional Fund Advisors	DFA Global Real Estate Securities Portfolio	N/A	17,307
*	Empower Funds	Empower International Index Fund Inv	N/A	13,140
*	Empower Funds	Empower S&P Mid Cap 400 Index Fund Inv	N/A	10,411
*	Empower Funds	Empower S&P Small Cap 600 Index Fund Inv	N/A	8,488
	Franklin Funds	Franklin Utilities Fund A	N/A	295,107
	Macquarie Funds	Macquarie Small Cap Growth Fund Y	N/A	165,208
*	MassMutual Funds	MassMutual Blue Chip Growth Fund Admin	N/A	591,911
*	MassMutual Funds	MassMutual Diversified Bond Fund Admin	N/A	190,174
*	MassMutual Funds	MassMutual Mid Cap Growth Fund Admin	N/A	80,056
*	MassMutual Funds	MassMutual Overseas Fund Admin	N/A	853,830
*	MassMutual Funds	MassMutual Small Cap Opportunities Fund Admin	N/A	60,661
*	MassMutual Funds	MassMutual Short Duration Bond Fund Admin	N/A	354,740
*	MassMutual Funds	MassMutual U.S. Government Money Market Fund	N/A	45,632
*	MassMutual Funds	MassMutual S&P 500 Index Fund Admin	N/A	4,454,869

TLD USA PROFIT SHARING AND SAVINGS PLAN

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) -
DECEMBER 31, 2024 (continued)**

EIN - 13-2554618 PLAN NO.- 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
<u>Mutual funds (continued):</u>				
*	MassMutual Funds	MassMutual 20/80 Allocation Fund A	N/A	472,256
*	MassMutual Funds	MassMutual 40/60 Allocation Fund A	N/A	175,358
*	MassMutual Funds	MassMutual 60/40 Allocation Fund A	N/A	1,521,743
	Vanguard Funds	Vanguard Health Care Fund Inv	N/A	388,934
	Victory Pioneer Funds	Victory Pioneer Strategic Income Fund Y	N/A	86,940
	Total mutual funds			<u>24,747,563</u>
<u>Investment in insurance company general account:</u>				
*	MassMutual	MassMutual Guaranteed Interest Account, 1.95%	N/A	<u>1,999,720</u>
<u>Participant loans:</u>				
	Notes receivable from participants, 4.25% to 9.5%		\$0	<u>509,748</u>
	Total			<u><u>\$ 27,257,031</u></u>

* An asterisk indicates a party-in-interest. Empower Retirement is the investment custodian and administrator of retirement investments and annuity contracts issued by Massachusetts Mutual Life Insurance Company, and provides plan recordkeeping services.

TLD USA PROFIT SHARING AND SAVINGS PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS FOR THE YEAR ENDED DECEMBER 31, 2024

EIN - 13-2554618 PLAN NO.- 001

Participant Contributions Transferred Late to the Plan	Total that Constitute Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
<u>\$193,173</u>		<u>\$193,173 (a)</u>		
<u>\$ 110,744</u>		<u>\$ 110,744 (b)</u>		
Check here if late participant loan repayments are included <input checked="" type="checkbox"/>				

(a) Such correction took place in 2025 and related to participant contributions and loan repayments withheld from pay in 2024.

(b) Such correction took place in 2024 and related to participant contributions and loan repayments withheld from pay in 2023.

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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

2024

Department of Labor Employee Benefits Security Administration

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

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: a multiemployer plan, a multiple-employer plan, 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, the DFVC program, special extension, 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: TLD USA PROFIT SHARING AND SAVINGS PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 01/01/1966
2a Plan sponsor's name, mailing address, city, state, ZIP: TLD AMERICA, 805 BLOOMFIELD AVENUE, WINDSOR CT 06095-0714
2b Employer Identification Number (EIN): 13-2554618
2c Plan Sponsor's telephone number: 860-602-3310
2d Business code (see instructions): 336990

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

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

Table with 4 columns: SIGN HERE, Signature, Date, Name. Rows for plan administrator, 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	597
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)	493
	6a(2)	676
	6b	0
	6c	103
	6d	779
	6e	0
	6f	779
	6g(1)	378
6g(2)	470	
6h	25	
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 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 checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

TLD USA PROFIT SHARING AND SAVINGS PLAN

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) -
DECEMBER 31, 2024**

EIN - 13-2554618 PLAN NO.- 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
	<u>Mutual funds:</u>			
	American Century	American Century Mid Cap Value Fund Inv	N/A	\$ 39,493
	American Funds	American Funds 2015 Target Date Retirement Fund	N/A	8,309
	American Funds	American Funds 2020 Target Date Retirement Fund	N/A	361,818
	American Funds	American Funds 2025 Target Date Retirement Fund	N/A	1,051,800
	American Funds	American Funds 2030 Target Date Retirement Fund	N/A	721,267
	American Funds	American Funds 2035 Target Date Retirement Fund	N/A	2,368,281
	American Funds	American Funds 2040 Target Date Retirement Fund	N/A	740,219
	American Funds	American Funds 2045 Target Date Retirement Fund	N/A	1,324,146
	American Funds	American Funds 2050 Target Date Retirement Fund	N/A	1,381,179
	American Funds	American Funds 2055 Target Date Retirement Fund	N/A	2,233,769
	American Funds	American Funds Balanced Fund R4	N/A	626,955
	American Funds	American Funds Capital World Bond Fund R4	N/A	93,463
	American Funds	American Funds Fundamental Investors Fund R4	N/A	246,331
	American Funds	American Funds New Economy Fund R4	N/A	54,682
	American Funds	American Funds New World Fund R4	N/A	78,371
	American Funds	American Funds Small Cap World Fund R4	N/A	305,067
	American Funds	American Funds Washington Mutual Inv Fund R4	N/A	845,223
	BlackRock Funds	BlackRock Tech Opportunities Fund Investor A	N/A	1,891,530
	BNY Mellon	BNY Mellon Bond Market Index Fund Inv	N/A	78,701
	Cohen & Steers Funds	Cohen & Steers Real Estate Securities Fund A	N/A	450,422
	Columbia Funds	Columbia Small Cap Index Fund A	N/A	59,772
	Dimensional Fund Advisors	DFA Global Real Estate Securities Portfolio	N/A	17,307
*	Empower Funds	Empower International Index Fund Inv	N/A	13,140
*	Empower Funds	Empower S&P Mid Cap 400 Index Fund Inv	N/A	10,411
*	Empower Funds	Empower S&P Small Cap 600 Index Fund Inv	N/A	8,488
	Franklin Funds	Franklin Utilities Fund A	N/A	295,107
	Macquarie Funds	Macquarie Small Cap Growth Fund Y	N/A	165,208
*	MassMutual Funds	MassMutual Blue Chip Growth Fund Admin	N/A	591,911
*	MassMutual Funds	MassMutual Diversified Bond Fund Admin	N/A	190,174
*	MassMutual Funds	MassMutual Mid Cap Growth Fund Admin	N/A	80,056
*	MassMutual Funds	MassMutual Overseas Fund Admin	N/A	853,830
*	MassMutual Funds	MassMutual Small Cap Opportunities Fund Admin	N/A	60,661
*	MassMutual Funds	MassMutual Short Duration Bond Fund Admin	N/A	354,740
*	MassMutual Funds	MassMutual U.S. Government Money Market Fund	N/A	45,632
*	MassMutual Funds	MassMutual S&P 500 Index Fund Admin	N/A	4,454,869

TLD USA PROFIT SHARING AND SAVINGS PLAN

**SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) -
DECEMBER 31, 2024 (continued)**

EIN - 13-2554618 PLAN NO.- 001

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment, including maturity rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
<u>Mutual funds (continued):</u>				
*	MassMutual Funds	MassMutual 20/80 Allocation Fund A	N/A	472,256
*	MassMutual Funds	MassMutual 40/60 Allocation Fund A	N/A	175,358
*	MassMutual Funds	MassMutual 60/40 Allocation Fund A	N/A	1,521,743
	Vanguard Funds	Vanguard Health Care Fund Inv	N/A	388,934
	Victory Pioneer Funds	Victory Pioneer Strategic Income Fund Y	N/A	86,940
	Total mutual funds			<u>24,747,563</u>
<u>Investment in insurance company general account:</u>				
*	MassMutual	MassMutual Guaranteed Interest Account, 1.95%	N/A	<u>1,999,720</u>
<u>Participant loans:</u>				
	Notes receivable from participants, 4.25% to 9.5%		\$0	<u>509,748</u>
	Total			<u><u>\$ 27,257,031</u></u>

* An asterisk indicates a party-in-interest. Empower Retirement is the investment custodian and administrator of retirement investments and annuity contracts issued by Massachusetts Mutual Life Insurance Company, and provides plan recordkeeping services.