

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; text-align: center;"><b>2024</b></p> <hr/> <p style="text-align: center;"><b>This Form is Open to Public Inspection</b></p>
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**Part I Annual Report Identification Information**  
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan  a DFE (specify) \_\_\_\_\_

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

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

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

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

special extension (enter description)

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

**Part II Basic Plan Information—enter all requested information**

<p><b>1a</b> Name of plan <u>RESTEK CORPORATION PROFIT SHARING AND ESOP</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>RESTEK CORPORATION</u></p> <p><u>110 BENNER CIRCLE</u> <u>BELLEFONTE, PA 16823-8433</u></p>	<p><b>1c</b> Effective date of plan <u>01/01/1991</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>25-1497733</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>814-353-1300</u></p> <p><b>2d</b> Business code (see instructions) <u>334500</u></p>

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/14/2025	CHRISTINA MARSHALL
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/14/2025	CHRISTINA MARSHALL
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	654
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	426
	<b>6a(2)</b>	427
	<b>6b</b>	0
	<b>6c</b>	199
	<b>6d</b>	626
	<b>6e</b>	2
	<b>6f</b>	628
	<b>6g(1)</b>	582
	<b>6g(2)</b>	586
<b>h</b>	<b>6h</b>	17
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input 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 0
- (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)

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

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<p><b>SCHEDULE A</b> <b>(Form 5500)</b></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><b>Insurance Information</b></p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ <b>File as an attachment to Form 5500.</b></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><b>2024</b></p> <hr/> <p><b>This Form is Open to Public Inspection</b></p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p><b>A</b> Name of plan <b>RESTEK CORPORATION PROFIT SHARING AND ESOP</b></p>	<p><b>B</b> Three-digit plan number (PN) ▶</p>	<p><b>001</b></p>
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>RESTEK CORPORATION</b></p>	<p><b>D</b> Employer Identification Number (EIN) <b>25-1497733</b></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  
**PRINCIPAL 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
42-0127290	61271	613953	559	01/01/2024	12/31/2024

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

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

**3 Persons receiving commissions and fees.** (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(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.

<b>4</b> Current value of plan's interest under this contract in the general account at year end .....	<b>4</b>	0
<b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....	<b>5</b>	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. .... **6d**  
 Specify nature of costs ▶

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

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

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

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

<b>b</b> Balance at the end of the previous year .....	<b>7b</b>	3917141
<b>c</b> Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>	16972
	<b>7c(2)</b>	
	<b>7c(3)</b>	33009
	<b>7c(4)</b>	
	<b>7c(5)</b>	669974
▶ LOAN PAYMENT, MERGER, OUTSIDE INVESTMENT TRANSFER		
(6) Total additions .....	<b>7c(6)</b>	719955
<b>d</b> Total of balance and additions (add lines <b>7b</b> and <b>7c(6)</b> ) .....	<b>7d</b>	4637096
<b>e</b> Deductions:		
	<b>7e(1)</b>	1033387
	<b>7e(2)</b>	4929
	<b>7e(3)</b>	
	<b>7e(4)</b>	3598780
▶ LOAN WITHDRAWAL, OUTSIDE INVESTMENT TRANSFER		
(5) Total deductions .....	<b>7e(5)</b>	4637096
<b>f</b> Balance at the end of the current year (subtract line <b>7e(5)</b> from line <b>7d</b> ).....	<b>7f</b>	0

**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:

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

**10** Nonexperience-rated contracts:

<b>a</b>	Total premiums or subscription charges paid to carrier .....	<b>10a</b>	
<b>b</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. ....	<b>10b</b>	

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. ▶

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

<b>A</b> Name of plan <b>RESTEK CORPORATION PROFIT SHARING AND ESOP</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>RESTEK CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>25-1497733</b>	

**Part I Service Provider Information (see instructions)**

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

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

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

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

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

**PRINCIPAL LIFE INSURANCE COMPANY**

**42-0127290**

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

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(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 37 50 64	CONTRACT ADMINISTRATOR	128523	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

MORGAN STANLEY GLOBAL BANKING OPERA

20-8764829

(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?
26 99	INV ADV, PARTICIPANTS	1345	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	52689	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

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

**Part I Service Provider Information (continued)**

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
MORGAN STANLEY GLOBAL BANKING OPERA	26 99	53494
(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.	
PRINCIPAL LIFE INSURANCE COMPANY  42-0127290	INVESTMENT ADVISORY (PRTCPT)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

<b>A</b> Name of plan <u>RESTEK CORPORATION PROFIT SHARING AND ESOP</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>RESTEK CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>25-1497733</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE Z FUND

**b** Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

<b>c</b> EIN-PN <u>93-6274328-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3277787</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: AB US LG CP GR CIT W SRS C MSG

**b** Name of sponsor of entity listed in (a): GREAT GRAY TRUST COMPANY

<b>c</b> EIN-PN <u>38-4116831-509</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6429027</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>RESTEK CORPORATION PROFIT SHARING AND ESOP</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>RESTEK CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>25-1497733</b>

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

	(a) Beginning of Year	(b) End of Year
<b>Assets</b>		
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	375030
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	469084
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	9706814
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	49758832
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	469084
<b>(15)</b> Other.....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	160245655	171698076
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	215883810	232007836
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>	16004537	15789931
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	16004537	15789931
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	199879273	216217905

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	518692	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	3474606	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	3579817	
(2) Noncash contributions.....	<b>2a(2)</b>	1404518	
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		8977633
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	17557	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	35861	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	33009	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		86427
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	833019	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		833019
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	26017072	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	891403
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	5696279
<b>c</b> Other income .....	2c	4900
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d	42506733

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	25800624
(2) To insurance carriers for the provision of benefits .....	2e(2)	
(3) Other .....	2e(3)	
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	25800624
<b>f</b> Corrective distributions (see instructions) .....	2f	5730
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g	
<b>h</b> Interest expense .....	2h	304086
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	
(2) Contract administrator fees .....	2i(2)	128523
(3) Recordkeeping fees .....	2i(3)	
(4) IQPA audit fees .....	2i(4)	
(5) Investment advisory and investment management fees .....	2i(5)	1345
(6) Bank or trust company trustee/custodial fees .....	2i(6)	
(7) Actuarial fees .....	2i(7)	
(8) Legal fees .....	2i(8)	
(9) Valuation/appraisal fees .....	2i(9)	
(10) Other trustee fees and expenses .....	2i(10)	
(11) Other expenses .....	2i(11)	60
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	129928
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j	26240368

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d .....	2k	16266365
<b>l</b> Transfers of assets:		
(1) To this plan .....	2l(1)	72267
(2) From this plan .....	2l(2)	

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: **LOUIS PLUNG & COMPANY, LLP**

(2) EIN: **25-1637458**

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

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

**Part IV Compliance Questions**

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

During the plan year:

	Yes	No	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
<b>e</b> Was this plan covered by a fidelity bond?	X		3000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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

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

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

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

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

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

<b>A</b> Name of plan <u>RESTEK CORPORATION PROFIT SHARING AND ESOP</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>RESTEK CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>25-1497733</u>	

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

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

1		0
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**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
 EIN(s): 42-0127290

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

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

3	
---	--

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....  Yes  No  N/A  
**If the plan is a defined benefit plan, go to line 8.**

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

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

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

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

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

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

<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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**10** Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....  Yes  No

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

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

# **Restek Corporation Profit Sharing and Employee Stock Ownership Plan**

Financial Statements and Supplemental Schedule Including  
Independent Auditors' Report

December 31, 2024 and 2023

and for the Year Ended December 31, 2024

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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of  
Restek Corporation Profit Sharing and Employee Stock Ownership Plan

### ***Scope and Nature***

We have performed audits of the financial statements of Restek Corporation Profit Sharing and Employee Stock Ownership Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 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 Restek Corporation Profit Sharing and Employee Stock Ownership Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

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



## ***Opinion - Company Stock***

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of Restek Corporation Profit Sharing and Employee Stock Ownership Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America

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

## ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Restek Corporation Profit Sharing and Employee Stock Ownership 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 audit opinion.

## ***Empasis of Matter***

As discussed in Note 5 , investments in Restek common stock amounting to \$171,698,076 and \$159,758,244, as of December 31, 2024 and 2023, respectively, have been reported at estimated fair values as determined by independent appraisals which have been reviewed and approved by Plan management. These amounts represent approximately 79% and 80% of net assets available for benefits as of December 31, 2024 and 2023, respectively. Our opinion is not modified with respect to this matter.

## ***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.

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 Restek Corporation Profit Sharing and Employee Stock Ownership Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Restek Corporation Profit Sharing and Employee Stock Ownership Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Restek Corporation Profit Sharing and Employee Stock Ownership Plan's ability to continue as a going concern for a reasonable period of time.

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***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, line 4i - Schedule of Assets (Held at End of Year), as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's (DOL) 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 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 GAAS.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including its form and content, is presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying supplemental schedule of Schedule H, line 4i - Schedule of Assets (Held at End of Year), is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

A handwritten signature in cursive script that reads "Louis Plung + Company, LLP". The signature is written in black ink and is positioned above the printed name and date.

Pittsburgh, Pennsylvania  
October 13, 2025

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Statement of Net Assets Available for Benefits

December 31, 2024

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
<b>Assets</b>			
<b>Investments at fair value</b>			
Interest bearing cash, nonparticipant directed	\$ 375,030	\$ -	\$ 375,030
Company common stock	129,634,427	42,063,649	171,698,076
Mutual funds, participant directed	49,758,832	-	49,758,832
Common collective trusts, participant directed	9,706,814	-	9,706,814
<b>Total investments at fair value</b>	<u>189,475,103</u>	<u>42,063,649</u>	<u>231,538,752</u>
Notes receivable from participants	469,084	-	469,084
<b>Total assets</b>	<u>189,944,187</u>	<u>42,063,649</u>	<u>232,007,836</u>
<b>Liabilities</b>			
Note payable	-	15,789,931	15,789,931
<b>Total liabilities</b>	<u>-</u>	<u>15,789,931</u>	<u>15,789,931</u>
<b>Net assets available for benefits</b>	<u>\$189,944,187</u>	<u>\$26,273,718</u>	<u>\$216,217,905</u>

See accompanying notes to the financial statements.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Statement of Net Assets Available for Benefits

December 31, 2023

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
<b>Assets</b>			
<b>Investments at fair value</b>			
Interest bearing cash, nonparticipant directed	\$ 408,795	\$ -	\$ 408,795
Company common stock	123,794,911	36,450,744	160,245,655
Mutual funds, participant directed	51,072,513	-	51,072,513
<b>Total investments at fair value</b>	<u>175,276,219</u>	<u>36,450,744</u>	<u>211,726,963</u>
Notes receivable from participants	239,706	-	239,706
Insurance contracts at contract value	3,917,141	-	3,917,141
<b>Total assets</b>	<u>179,433,066</u>	<u>36,450,744</u>	<u>215,883,810</u>
<b>Liabilities</b>			
Excess contributions refundable	6,295	-	6,295
Note payable	-	16,004,536	16,004,536
<b>Total liabilities</b>	<u>6,295</u>	<u>16,004,536</u>	<u>16,010,831</u>
<b>Net assets available for benefits</b>	<u>\$179,426,771</u>	<u>\$20,446,208</u>	<u>\$199,872,979</u>

See accompanying notes to the financial statements.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Statement of Changes in Net Assets Available for Benefits

Year Ended December 31, 2024

	<u>Allocated</u>	<u>Unallocated</u>	<u>Total</u>
<b>Additions</b>			
<b>Investment income</b>			
Net appreciation in fair value of other investments	\$ 6,593,146	\$ -	\$ 6,593,146
Net appreciation in fair value of company common stock	19,443,986	6,573,086	26,017,072
Interest	50,566	-	50,566
Dividends	833,019	-	833,019
<b>Total investment income</b>	<u>26,920,717</u>	<u>6,573,086</u>	<u>33,493,803</u>
Interest income on notes receivable from participants	35,861	-	35,861
<b>Contributions</b>			
Company contributions	1,404,518	518,692	1,923,210
Participant contributions	3,474,606	-	3,474,606
Rollovers	3,579,817	-	3,579,817
<b>Total contributions</b>	<u>8,458,941</u>	<u>518,692</u>	<u>8,977,633</u>
Allocation of 444 shares of company common stock	960,182	-	960,182
<b>Total additions</b>	<u>36,375,701</u>	<u>7,091,778</u>	<u>43,467,479</u>
<b>Deductions</b>			
Benefits paid to participants	25,800,624	-	25,800,624
Administrative expenses	129,928	-	129,928
Interest expense	-	304,086	304,086
Allocation of 444 shares of company common stock	-	960,182	960,182
<b>Total deductions</b>	<u>25,930,552</u>	<u>1,264,268</u>	<u>27,194,820</u>
<b>Net increase</b>	<u>10,445,149</u>	<u>5,827,510</u>	<u>16,272,659</u>
Transfers from another plan	72,267	-	72,267
Net assets available for benefits			
Beginning of year	179,426,771	20,446,208	199,872,979
<b>End of year</b>	<u>\$189,944,187</u>	<u>\$ 26,273,718</u>	<u>\$216,217,905</u>

See accompanying notes to the financial statements.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

### 1. Description of Plan

The following description of the Restek Corporation Profit Sharing and Employee Stock Ownership Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

#### General

The Plan is a contributory defined contribution plan which operates as a leveraged employee stock ownership plan (ESOP) established effective January 1, 1991, as restated January 1, 2024. The Plan covers all employees, excluding collectively bargained, leased employees, non-resident aliens, independent contractors employees, of Restek Corporation (the "Company" or "Employer") who are age 18 or older. In addition, interns and temporary employees are required to complete 500 hours of service in each of the three consecutive plan years, which will decrease to two consecutive plan years beginning with 2025. The Plan is designed to comply with Section 4975(e)(7) and the regulations thereunder of the Internal Revenue Code of 1986, as amended (IRC), and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan's trustee is responsible for oversight of the Plan; determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Company's Board of Directors.

The Plan purchased Company common stock using the proceeds of a bank borrowing (see Note 12 ) and holds the common stock in a trust established under the Plan. The borrowing is to be repaid over a period of 50 years by fully deductible Company contributions to the trust fund. As the Plan makes each payment of principal, an appropriate percentage of stock will be allocated to eligible participants' accounts in accordance with applicable regulations under the IRC. Shares vest fully upon allocation.

The borrowing is collateralized by the unallocated shares of common stock and is guaranteed by the Company. The lender has no rights against shares of common stock once they are allocated under the provisions of the ESOP. Accordingly, the financial statements of the Plan as of December 31, 2024 and 2023, and for the year ended December 31, 2024, present separately the assets and liabilities and changes therein pertaining to:

- 1) the accounts of employees with vested rights in allocated common stock ("allocated")  
and
- 2) common stock not yet allocated to employees ("unallocated")

Effective January 1, 2024, the employees of Glastron, Inc. who previously had account balances in the Glastron, Inc. 401(k) Plan was merged into the Plan. As a result of the reorganization, the merged Plan adopted the Company as the Plans' sponsor.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

### Participant Contributions

Each year, participants may contribute up to 100% of pretax annual compensation, as defined in the plan document, up to the maximum limits of the Internal Revenue Code (IRC). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants also may contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan, as applicable. Effective January 1, 2024, the Plan adopted an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. Automatically enrolled participants will have their deferral rate increase by 1 percent as of the first day of each plan year beginning as of January 1, 2025 until their deferral rate reaches 8 percent or otherwise elected. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

### Employer Contributions

The Company is obligated to make contributions in cash to the Plan which, when aggregated with the Plan's dividends and interest earnings, equal the amount necessary to enable the Plan to make its regularly scheduled payments of principal and interest due on its term loan. The Company contributes a discretionary match of 100 percent of the first 8 percent of base compensation that a participant contributes to the Plan. Additional profit sharing amounts may be contributed at the option of the Board of Directors. For the year ended December 31, 2024, there were no profit sharing contributions to the Plan. Additional discretionary amounts may be contributed by the Company at the option of the Board of Directors. For the year ended December 31, 2024, there were no discretionary contributions to the Plan.

During the year ended December 31, 2024, the Company made a cash contribution of \$518,692 and a non-cash contribution of \$1,404,518 whereby approximately 650 repurchased shares were reallocated to participant accounts. The cash contribution funded principal payments of \$214,606 and interest payment of \$304,086 due on the loan payable. Purchased diversified shares are used at the discretion of the plan administrator and were reallocated to participant accounts for the year ended December 31, 2024 based on eligible compensation.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

### Participant Accounts

The Plan is a defined contribution plan under which a separate individual account is established for each participant. Each participant's account is credited with the participant's contributions, the Company's matching contributions, an allocation of the Company's discretionary contributions and, on the last day of each plan year, an allocation of the Company's common stock shares released from the unallocated account, as well as forfeitures of terminated participants' non-vested accounts. Only those participants who are eligible employees of the Company as of the last day of the Plan year will receive an allocation. Allocations are based on a participant's eligible compensation, relative to total eligible compensation. Plan earnings are allocated, as defined in the plan agreement, to each participant's account based on the ratio of the participant's account balance to all participants' account balances. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan.

### Vesting

A participant is vested immediately in his or her contributions plus actual earnings thereon. If a participant's employment with the Company is terminated for any reason other than retirement, permanent disability, or death, vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 20 percent vested after 2 years of credited service and continues to vest in increments of 20 percent until 100 percent vested after 6 years of credited service.

### Voting Rights

The Plan's trustee shall vote all shares of corporate stock held by the Plan with respect to all corporate matters upon which the Company's stockholders are entitled or permitted to vote. Each participant in the Plan shall direct the Plan's trustee as to voting of shares of corporate stock held in his or her account and not held in the unallocated stock suspense account with respect to any stockholder vote that is required for approval or disapproval. A participant who is entitled to such pass-through voting shall receive from the Company such proxy materials and a proxy form upon which voting directions may be indicated to the Plan's trustee.

Each participant shall have one vote for each share of corporate stock in his or her account. The Plan's trustee shall vote such allocated share of the corporate stock as instructed by the participants. Allocated shares for which no direction is received shall be voted by the Plan's trustee at their discretion.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

### Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance, excluding the ESOP portion. The loans are secured by the balance in the participant's account. The loan interest rate, determined monthly, is set at 1 percent above the prime rate, as defined. Principal and interest are paid ratably through payroll deductions. Terms range up to 5 years or greater for the purchase of a primary residence.

### Payment of Benefits

A participant who has attained age 65 or has become disabled may receive a distribution either in a lump sum amount equal to the value of the participant's vested interest in his or her account or in installments over the life expectancy of the participant and beneficiary. The Plan may also make a distribution upon termination of service or death.

Distribution of ESOP Portion of the Plan - If a participant terminates employment with the Company on or after their normal retirement date, defined as the later of age 65 or the fifth anniversary of the date of hire, the stock will be repurchased from the participant's account, no later than one year after the close of the calendar year in which the participant terminates employment. The cash proceeds from this repurchase will be transferred to the 401(k) portion of the Plan and invested according to the participant's 401(k) plan asset allocation.

If a participant should die or become disabled while still employed by the Company, the stock will be repurchased, no later than one year after the close of the year in which the event occurs. The cash proceeds from this repurchase will be transferred to the 401(k) portion of the Plan and invested according to the participant's 401(k) plan asset allocation. The participant's beneficiary will be eligible to take a distribution from the 401(k) account.

If a participant terminates employment for any reasons other than retirement, disability or death, they may receive their vested account balance as follows: The Plan shall commence payment on the vested stock account balance no later than the close of the plan year occurring immediately following the plan year, which is the earlier of (i) the third plan year in which the participant otherwise separates from service and (ii) the plan year in which the participant attains normal retirement age after such separation of service. The cash proceeds from this repurchase will be paid directly to the participant or transferred to the participant's 401(k) account where these funds are immediately eligible for distribution.

Under the provisions of the Plan, the Company is obligated to repurchase the participant's shares, which have been distributed under the terms of the Plan, if the shares are not publicly traded or if the shares are subject to trading limitations. The Company reserves the right

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

to make modifications to the ESOP distribution policy and amend the ESOP portion of the Plan, accordingly, in a nondiscriminatory manner.

*Distribution of 401(k) Portion of the Plan* - A participant is entitled to receive the value of their vested account balance as it relates to the 401(k) portion of the Plan upon termination of employment. The participant will receive their account balance as a lump sum payment. If the value (combined ESOP and 401(k) balance) is less than \$1,000, the participant is required to take the distribution. If the value is \$1,000 or more, the participant may delay the distribution, but not beyond age 73, when a minimum required distribution must begin.

### *Forfeited Accounts*

Plan forfeitures are allocated to each participant's account in the same manner in which the Company contributions are allocated. At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$249,094 and \$1,230, respectively. These accounts will be used to reduce future employer contributions or to pay plan administrative expenses. No forfeitures were utilized in 2024.

### *Put Option*

Under federal income tax regulations, the Company stock that is held by the Plan and its participants and is not readily tradable on an established market, or is subject to trading limitations, includes a put option. The put option is a right to demand that the Company buy any shares of its stock distributed to participants for which there is no market. The put price is representative of the current appraised value of the stock. The Company can pay for the purchase with interest over a period of five years. The purpose of the put option is to ensure that the participant has the ability to ultimately obtain cash.

### *Diversification*

Diversification is offered to participants who are at least 55 years old and have participated in the Plan for at least 10 years (a Qualified Participant). During each of the first five years of eligible diversification, a Qualified Participant may withdraw up to 25% of the value of their investment in Company common stock, less any shares previously diversified, and transfer the amount as a rollover into another qualified plan or as a cash withdrawal. In the sixth and subsequent years, the percentage amount that can be withdrawn increases to 50%. The election to diversify is made subsequent to year-end based upon the shares of Company stock in the participant's account at year-end. For the year ended December 31, 2024, \$3,573,907 was transferred from the Plan to another qualified contribution plan sponsored by the Company.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

### 2. Summary of Accounting Policies

#### Basis of Accounting

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

#### Use of Estimates

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

#### Allocations

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of employees with rights in allocated stock ("allocated") and (b) stock not yet allocated to employees ("unallocated"), including shares that are committed to be released, and the participant directed contributions (allocated). Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

#### Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Contract value is the amount that participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan's Board of Directors determines the Plan's valuation policies utilizing information provided by the investment advisers, trustees and insurance company, as applicable. See Note 4 for discussion of fair value measurements.

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

#### Notes Receivable from Participants

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

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

are recorded as administrative expenses and are expensed as incurred. Delinquent notes receivable from participants are recorded as a deemed distribution based upon the terms of the Plan document.

### Payment of Benefits

Benefits are recorded when paid.

### Expenses

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

### **3. Information Certified by Custodian**

The plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023. Accordingly, Principal Trust Company, the Custodian of the Plan, has certified to the completeness and accuracy of all investments reported in the accompanying Statements of Net Assets Available for Benefits as of December 31, 2024 and 2023, and the supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024, and the related investment activity reported in the Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2024, except for the Company common stock.

### **4. Fair Value Measurements**

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

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

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

Level 2 - Inputs to the valuation technique include:

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

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

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

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

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

*Company common stock:* Valued at estimated fair value based on an independent third-party appraisal using a combination of widely used valuation approaches, including the market and income valuation techniques. The appraiser considered inputs such as historical and projected cash flow and net income, return on assets, return on equity, market comparables, and estimated fair value of Company assets and liabilities, along with a discount for lack of marketability where appropriate. The value of the Company's common stock at December 31, 2024 and 2023 was \$2,160 and \$1,830 per share, respectively. The valuation analysis determined an appropriate capital structure and weight between equity and debt to be 13.8% at December 31, 2024 and December 31, 2023. A discount for lack of marketability captures the diminution in value of the Company's common stock relative to its value on a fully marketable basis at a rate of 5% at December 31, 2024 and December 31, 2023.

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

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

*Investments measured at net asset value:* Consisting of common-collective trusts, valued at the net asset value (NAV) of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

### Assets at Fair Value as of December 31, 2024

	Level 1	Level 2	Level 3	Total
Company common stock	\$ -	\$ -	\$171,698,076	\$171,698,076
Mutual funds	49,758,832	-	-	49,758,832
<b>Total assets in the fair value hierarchy</b>	49,758,832	-	171,698,076	221,456,908
Common collective trusts (a)	-	-	-	9,706,814
<b>Total investments at fair value</b>	<b>\$ 49,758,832</b>	<b>\$ -</b>	<b>\$171,698,076</b>	<b>\$231,163,722</b>

### Assets at Fair Value as of December 31, 2023

	Level 1	Level 2	Level 3	Total
Company common stock	\$ -	\$ -	\$160,245,655	\$160,245,655
Mutual funds	51,072,513	-	-	51,072,513
<b>Total assets in the fair value hierarchy</b>	51,072,513	-	160,245,655	211,318,168
<b>Total investments at fair value</b>	<b>\$ 51,072,513</b>	<b>\$ -</b>	<b>\$160,245,655</b>	<b>\$211,318,168</b>

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

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

### Changes in Fair Value of Level 3 Assets

The following table sets forth a summary of certain changes in the fair value of the Plan's Level 3 assets for the years ended December 31, 2024, and 2023:

	<b>Level 3 Assets</b>	<b>Level 3 Assets</b>
	<b>December 31, 2024</b>	<b>December 31, 2023</b>
Balance - Beginning of Year	\$ 160,245,655	\$ 159,758,244
Unrealized gain (loss)	26,017,071	10,403,001
Issuances	(15,969,168)	(11,337,931)
Purchases	1,404,518	1,422,341
Transfers in and/or out of Level 3	-	-
	<u>\$ 171,698,076</u>	<u>\$ 160,245,655</u>

For the years ended December 31, 2024 and 2023, the Company repurchased 8,726 and 6,637 shares, respectively, of its common stock and distributed, upon the election of terminated participants, the cash proceeds equal to the vested balances of those participants.

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

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

<b>December 31, 2024</b>	<b>Fair Value</b>	<b>Unfunded</b>	<b>Redemption</b>	<b>Redemption</b>
		<b>Commitments</b>	<b>Frequency</b>	<b>Notice Period</b>
			<b>(if currently</b>	
			<b>eligible)</b>	
Common collective trusts	\$ 9,706,814	N/A	Daily	None

### 5. Fully Benefit-Responsive Investment Contract

The Plan entered into a traditional fully benefit-responsive guaranteed investment contract with Principal maintains the contributions in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The guaranteed investment contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

Because the guaranteed investment contract meets the criteria to be considered fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the guaranteed investment contract. The guaranteed investment contract is presented on the face of the statements of net assets available for benefits at contract value. Contract value, as reported to the Plan by Principal, represents contributions made under the contract, plus earnings, 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.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The contract value of the investment contract is \$3,917,141 at December 31, 2023. The crediting interest rate is based on a formula agreed upon with the issuer but may not be less than 1.1%. Such interest rates are reviewed on a quarterly basis for resetting.

Certain events limit the Plan's ability to transact at contract value with Principal. Such events include (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, (4) the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA. Furthermore, certain events would allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Such events include (1) an uncured breach of the Plan's investment guidelines, (2) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation. The Plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants or the issuer are probable of occurring. Termination of a participant's interest is subject to either a 12-month advance notice or a 5% surrender charge calculated using the 12-month average value of the participant's interest in the contract.

The average yield earned by the guaranteed investment contract as of December 31, 2023, was 1.65%. The contract was terminated during 2024.

### **6. Risks and Uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with

# **Restek Corporation Profit Sharing and Employee Stock Ownership Plan**

## **Notes to Financial Statements**

certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

The holdings of The Company's common stock represent a significant concentration of the Plan's assets.

### **7. Tax Status**

The IRS has determined and informed the Company by a letter dated February 9, 2015, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving this letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified, and the related trust is tax-exempt.

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

### **8. Plan Termination**

Although it has not expressed any intent to do so, the Company reserves the right to terminate the Plan at any time, subject to Plan provisions. Upon termination of the Plan, the Company's Board of Directors directs the Trustee to pay all liabilities and expenses of the Plan and to sell shares of financed common stock held as collateral to the extent it determines such sale to be necessary in order to repay the loan. Subsequently, the interest of each participant in the trust fund will be distributed to such participant or his or her beneficiary at the time prescribed by the Plan agreement and the IRC. In the event of Plan termination, participants would become 100 percent vested in their employer contributions.

### **9. Related-Party and Party In Interest Transactions**

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

Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in the fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. Principal Trust Company receives revenue from investment fund service providers for services Principal Trust Company provides to the funds.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

This revenue is used to offset certain amounts owed to Principal Trust Company for its administrative services to the Plan. If the revenue received by Principal Trust Company from such investment fund service providers exceeds the amount owed for its services, Principal Trust Company remits the excess to the Plan's trust on a quarterly basis. The Plan or Plan Sponsor may make a payment to Principal Trust Company for administrative expenses not covered by revenue sharing.

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

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

The Plan invests in Company common stock. These are related party and party in interest transactions. As described in Note 2, the Company may pay plan expenses. The Plan has a number of service providers. Such providers are parties in interest under ERISA.

### 10. Nonparticipant-Directed Investments

Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments is as follows:

	<b>2024</b>	<b>2023</b>
<b>Net Assets:</b>		
Cash	\$ 375,030	\$ 408,795
Restek Corporation Common Stock	171,698,076	160,245,655
ESOP loan	(15,789,931)	(16,004,536)
<b>Net Assets Available For Plan Benefits</b>	<b><u>\$156,283,175</u></b>	<b><u>\$144,649,914</u></b>
		<b>Year Ended December 31, 2024</b>
<b>Change in net assets:</b>		
Interest, interest bearing cash		\$ 17,557
Company contribution		1,923,210
Net appreciation		26,017,072
Benefits paid to participants		(16,020,431)
Interest expense, loan payable		(304,086)
Plan expenses		(61)
Net increase (decrease)		<b><u>\$ 11,633,261</u></b>

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

The fair value of the nonparticipant directed investment in the Company common stock is approximately 79% and 80% of the Plan's net assets available for benefits as of December 31, 2024 and 2023, respectively.

### 11. Investment in Common Stock

The Plan's investments in the Company's common shares at December 31, are presented in the following table:

	2024			2023		
	Allocated	Unallocated	Total	Allocated	Unallocated	Total
Number of shares	60,016	19,474	79,490	67,647	19,918	87,565
Cost	\$ 121,824,111	\$ 39,612,583	\$161,436,694	\$126,376,541	\$ 37,259,989	\$163,636,530
Estimated fair value	\$129,634,427	\$ 42,063,649	\$171,698,076	\$123,794,911	\$ 36,450,744	\$160,245,655

### 12. Loan Payable

In December 2008, the Plan purchased 50,000 shares of the Company's common stock with a loan from the Company in the amount of \$10,000,000.

Effective December 2021, the Company completed a releveraging transaction whereby the Company and the Plan renegotiated the ESOP Loan under the terms of a Master ESOP Loan Agreement. The maturity date of the ESOP loan was extended from December 31, 2028 to December 31, 2067. The rate of interest on the ESOP loan was reduced from 6% to 1.9%. The revised terms of the ESOP loan include 50 equal installments of principal and interest, beginning December 31, 2022.

In addition to and also under the terms of the Master ESOP Loan Agreement, the Company loaned the Plan an additional \$12,675,000 to fund the purchase of 6,500 shares of stock from the Company in December 2021. The Company did not issue new shares. This loan to the Plan is secured by a note and pledge of stock. The rate of interest on the loan is 1.9% and it matures December 31, 2071.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

The lender has no rights against shares of common stock once they are allocated to participants in accordance with the terms of the Plan. The borrowing is collateralized by the unallocated shares of common stock. Shares are released from collateral and allocated to participants as payments of principal and interest are made. The number of shares released in any year is the number of shares held as collateral, multiplied by the ratio of the current year payments divided by the total of this year's payments, plus all future years' principal and interest payments. This resulted in 444 shares being released and allocated for the plan year ended December 31, 2024.

Future maturities of the ESOP Loan, over the next five years and thereafter, are as follows at December 31:

Year	
2025	\$ 218,683
2026	222,838
2027	227,072
2028	231,386
2029	235,782
Thereafter	<u>14,654,170</u>
Total	<u>\$ 15,789,931</u>

### 13. Reconciliation of Financial Statements to Form 5500

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

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$216,217,905	\$199,872,979
Excess contributions refundable	-	6,294
<b>Net assets available for benefits per Form 5500</b>	<u>\$216,217,905</u>	<u>\$199,879,273</u>

The following is a reconciliation of the increase (decrease) in net assets per the financial statements for the year ended December 31, 2024, to Form 5500:

	<u>2024</u>
Increase (decrease) in net assets per the financial statements	\$ 16,272,659
Corrective distributions paid	(5,730)
Corrective distributions accrued not paid	(564)
<b>Increase (decrease) in net assets per Form 5500</b>	<u>\$ 16,266,365</u>

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

## Notes to Financial Statements

### 14. Subsequent Events

The plan administrator has evaluated subsequent events in accordance with ASC Topic 855, *Subsequent Events*, through October 13, 2025, which is the date the financial statements were available to be issued. During their evaluation, no subsequent event items were identified.

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 25-1497733 Plan Number: 001

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Fulton Bank	Cash, Interest Bearing	\$ 375,030	\$ 375,030
	American Funds	American Funds 2010 Target Date Rtm. R6 Fund	**	2,772
	American Funds	American Funds 2015 Target Date Rtm. R6 Fund	**	330
	American Funds	American Funds 2020 Target Date Rtm. R6 Fund	**	19,002
	American Funds	American Funds 2025 Target Date Rtm. R6 Fund	**	2,503,172
	American Funds	American Funds 2030 Target Date Rtm. R6 Fund	**	5,064,273
	American Funds	American Funds 2035 Target Date Rtm. R6 Fund	**	2,071,221
	American Funds	American Funds 2040 Target Date Rtm. R6 Fund	**	2,994,131
	American Funds	American Funds 2045 Target Date Rtm. R6 Fund	**	3,074,563
	American Funds	American Funds 2050 Target Date Rtm. R6 Fund	**	3,422,330
	American Funds	American Funds 2055 Target Date Rtm. R6 Fund	**	1,553,913
	American Funds	American Funds 2060 Target Date Rtm. R6 Fund	**	727,268
	American Funds	American Funds 2065 Target Date Rtm. R6 Fund	**	351,190
	American Funds	American Funds American Mutual R6 Fund	**	5,060,576
	American Funds	American Funds New Perspective Fund	**	2,537,034
	BlackRock	BlackRock Sust Adv LgCp Core K	**	951,631
	Fidelity	Fidelity 500 Index Fund	**	6,303,253
	Fidelity	Fidelity Adv Value Z Fund	**	63,873

# Restek Corporation Profit Sharing and Employee Stock Ownership Plan

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

EIN: 25-1497733 Plan Number: 001

December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	Fidelity	Fidelity Mid Cap Index Fnd	**	1,576,164
	Fidelity	Fidelity Small Cap Index Fnd	**	123,332
	Franklin	Franklin Small Cap Value Fnd	**	2,065,561
	Nuveen	Nuveen Real Estate Sec Sel R6	**	108,432
	PGIM	PGIM High Yield Fund	**	351,948
	PGIM	PGIM Total Return Bond Fund	**	2,182,336
	T. Rowe	T. Rowe Price MidCap Growth I Fund	**	1,914,557
	Vanguard	Vanguard Balanced Index Fund	**	1,558,996
	Vanguard	Vanguard Developed Markets Index Fund	**	300,032
	Vanguard	Vanguard Explorer Admiral Fnd	**	1,129,835
	Vanguard	Vanguard International Growth Admiral Fund	**	1,747,107
	Great Gray Trust Company	AB US Large Cap Growth CIT W Series Class MSG	**	6,429,027
*	Principal Trust Company	Principal Stable Value Z Fund	**	3,277,787
*	Restek Corporation	Employer stock, \$0.01 par value	\$ 161,436,694	171,698,076
*	Participant Loans	Loan Fund, participant loans consisting of 1 to 5 year terms, interest rates between 4.25% and 9.50%	-0-	469,084
				\$232,007,836

\*Denotes a party-in-interest.

\*\*Participant directed investments.

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

08/01/25

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PLAN ID 5-29500

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

R C P S ESOP

EIN 25 1497733  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2024 TO 12/31/2024

(A)	(B)	(C)	(D)	(E)
	Identity of issuer, borrower, lessor or similar party.	Description of investment including maturity date, rate of interest, collateral, par or maturity value.	Cost	Current Value
	American Funds Service Company	Registered Investment Company Am Fds 2010 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 2,772.12
	American Funds Service Company	Registered Investment Company Am Fds 2015 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 330.12
	American Funds Service Company	Registered Investment Company Am Fds 2020 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 19,001.74
	American Funds Service Company	Registered Investment Company Am Fds 2025 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 2,503,172.24
	American Funds Service Company	Registered Investment Company Am Fds 2030 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 5,064,273.42
	American Funds Service Company	Registered Investment Company Am Fds 2035 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 2,071,221.30
	American Funds Service Company	Registered Investment Company Am Fds 2040 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 2,994,131.13
	American Funds Service Company	Registered Investment Company Am Fds 2045 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 3,074,562.70
	American Funds Service Company	Registered Investment Company Am Fds 2050 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 3,422,329.87
	American Funds Service Company	Registered Investment Company Am Fds 2055 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 1,553,913.36
	American Funds Service Company	Registered Investment Company Am Fds 2060 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 727,267.62
	American Funds Service Company	Registered Investment Company Am Fds 2065 Trgt Dte Rtm R6 Fd	\$ 0.00	\$ 351,190.10
	The American Funds	Registered Investment Company American Funds AmerMut R6 Fd	\$ 0.00	\$ 5,060,576.46
	The American Funds	Registered Investment Company American Funds NewPrsp R6 Fnd	\$ 0.00	\$ 2,537,034.36
	GREAT GRAY TRUST COMPANY	Common/Collective Trust AB US IG CP GR CIT W SRS C MSG	\$ 0.00	\$ 6,429,027.30

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

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

R C P S ESOP  
 EIN 25 1497733  
 PLAN NUMBER 001  
 PLAN YEAR 01/01/2024 TO 12/31/2024

(A) Identity of issuer, borrower, lessor or similar party.	(B) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(C) Description of investment including maturity date, rate of interest, collateral, par or maturity value.	(D) Cost	(E) Current Value
BlackRock	Registered Investment Company BlackRock Sust Adv IgCp Core K	Registered Investment Company BlackRock Sust Adv IgCp Core K	\$ 0.00	\$ 951,631.13
Fulton Bank	Interest Bearing Cash Cash - Interest Bearing Cash	Interest Bearing Cash Cash - Interest Bearing Cash	\$ 0.00	\$ 375,030.15
Fidelity Investments	Registered Investment Company Fidelity Adv Value Z Fund	Registered Investment Company Fidelity Adv Value Z Fund	\$ 0.00	\$ 63,872.97
Fidelity Investments	Registered Investment Company Fidelity Mid Cp Index Fund	Registered Investment Company Fidelity Mid Cp Index Fund	\$ 0.00	\$ 1,576,163.54
Fidelity Investments	Registered Investment Company Fidelity Sm Cap Index Fund	Registered Investment Company Fidelity Sm Cap Index Fund	\$ 0.00	\$ 123,331.79
Fidelity Investments	Registered Investment Company Fidelity 500 Index Fund	Registered Investment Company Fidelity 500 Index Fund	\$ 0.00	\$ 6,303,252.93
Franklin Templeton Investments	Registered Investment Company Franklin Small Cap Value R6 Fd	Registered Investment Company Franklin Small Cap Value R6 Fd	\$ 0.00	\$ 2,065,560.81
TIAA Investments	Registered Investment Company Nuveen Real Estate Sec Sel R6	Registered Investment Company Nuveen Real Estate Sec Sel R6	\$ 0.00	\$ 108,432.14
PGIM Investments	Registered Investment Company PGIM High Yield R6 Fund	Registered Investment Company PGIM High Yield R6 Fund	\$ 0.00	\$ 351,948.05
PGIM Investments	Registered Investment Company PGIM Total Ret Bond R6 Fd	Registered Investment Company PGIM Total Ret Bond R6 Fd	\$ 0.00	\$ 2,182,336.37
* Principal Global Investors Trust Co	Common/Collective Trust PRINCIPAL STABLE VALUE Z FUND	Common/Collective Trust PRINCIPAL STABLE VALUE Z FUND	\$ 0.00	\$ 3,277,787.00
RESTEK CORP	Employer Security Restek Corp - Employer Security	Employer Security Restek Corp - Employer Security	\$ 0.00	\$171,698,076.30
T. Rowe Price Funds	Registered Investment Company T. ROWE PRICE MD-CP GR I FD	Registered Investment Company T. ROWE PRICE MD-CP GR I FD	\$ 0.00	\$ 1,914,556.87
Vanguard Group	Registered Investment Company Vanguard Balncd Index Admr'l Fd	Registered Investment Company Vanguard Balncd Index Admr'l Fd	\$ 0.00	\$ 1,558,995.99
Vanguard Group	Registered Investment Company Vanguard Dev Mkts Index Adm Fd	Registered Investment Company Vanguard Dev Mkts Index Adm Fd	\$ 0.00	\$ 300,032.39



