

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

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

- A This return/report is for: [ ] a multiemployer plan [ ] a multiple-employer plan... [X] a single-employer plan [ ] a DFE... B This return/report is: [ ] the first return/report [ ] the final return/report... C If the plan is a collectively-bargained plan, check here... D Check box if filing under: [X] Form 5558 [ ] automatic extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here...

Part II Basic Plan Information—enter all requested information

1a Name of plan THE RETIREMENT PLAN FOR EMPLOYEES OF THE DECURION CORPORATION
1b Three-digit plan number (PN) 001
1c Effective date of plan 12/01/1958
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) THE DECURION CORPORATION 120 N ROBERTSON BLVD 3RD FLR LOS ANGELES, CA 90048-3115
2b Employer Identification Number (EIN) 95-2460015
2c Plan Sponsor's telephone number 310-657-8420
2d Business code (see instructions) 713900

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

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

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

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

Form 5500 (2024) v. 240311

<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>	506
<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>	23
	<b>6a(2)</b>	20
	<b>6b</b>	244
	<b>6c</b>	181
	<b>6d</b>	445
	<b>6e</b>	56
	<b>6f</b>	501
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		0
<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:  
1I 3H

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

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

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

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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

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

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

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

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

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<b>SCHEDULE SB</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>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</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

▶ **Round off amounts to nearest dollar.**  
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan <u>THE RETIREMENT PLAN FOR EMPLOYEES OF THE DECURION CORPORATION</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 or 5500-SF <u>THE DECURION CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>95-2460015</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>39258815</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>39940355</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>292</u>	<u>24748446</u>
	<b>b</b> For terminated vested participants .....	<u>191</u>	<u>12798067</u>
	<b>c</b> For active participants .....	<u>23</u>	<u>1875375</u>
	<b>d</b> Total .....	<u>506</u>	<u>39421888</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.13 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>60000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>60000</u>

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<b>SIGN HERE</b>			
	Signature of actuary	<u>09/22/2025</u>	Date
	<u>IAN ROBERTS</u>	<u>23-07992</u>	Most recent enrollment number
	Firm name	<u>303-824-2669</u>	Telephone number (including area code)
	<u>FIDELITY INVESTMENTS</u>		
	Address of the firm		
	<u>100 CALIFORNIA STREET SUITE 1200 SAN FRANCISCO, CA 94111</u>		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>17.25</u> % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		2980
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.20</u> % .....		155
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		3135
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	101.31 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	101.31 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	99.55 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/03/2024	74000	0					
			<b>Totals ▶</b>	<b>18(b)</b>	74000	<b>18(c)</b>	0

<b>19</b>	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	<b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....	0
	<b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....	0
	<b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	73065
<b>20</b>	Quarterly contributions and liquidity shortfalls:	
	<b>a</b> Did the plan have a "funding shortfall" for the prior year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	<b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	<b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
	(4) 4th	0

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code) .....			<b>21b</b> 0
<b>22</b> Weighted average retirement age .....			<b>22</b> 65
<b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

<b>Part VI Miscellaneous Items</b>			
<b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>26</b> Demographic and benefit information			
<b>a</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
<b>b</b> Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
<b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....			<b>27</b>

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>			
<b>28</b> Unpaid minimum required contributions for all prior years .....			<b>28</b> 0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....			<b>29</b> 0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....			<b>30</b> 0

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c) .....			<b>31a</b> 60000
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....			<b>31b</b> 60000
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	0	0	
<b>b</b> Waiver amortization installment.....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....			<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			<b>34</b> 0
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....			<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....			<b>37</b> 73065
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)			<b>38a</b> 73065
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....			<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....			<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>			
<b>41</b> If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input type="checkbox"/> 2021			

<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>THE RETIREMENT PLAN FOR EMPLOYEES OF THE DECURION CORPORATION</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>THE DECURION CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>95-2460015</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

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**04-2723880**

**(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)

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04-2723880

(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?
11 16 21	NONE	22093	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

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

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> 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: CORINNE RUSSELL	<b>b</b> EIN: 51-6031295
<b>c</b> Position: ENROLLED ACTUARY	
<b>d</b> Address: JOHN HANCOCK 200 BERKELEY STREET BOSTON, MA 02116	<b>e</b> Telephone: 781-619-2000

Explanation: THIS FILING REFLECTS A CHANGE IN THE ENROLLED ACTUARY FOR THE PLAN. THE CHANGE IN ACTUARY IS DUE TO A CHANGE IN THE FIRM PROVIDING ACTUARIAL SERVICES.

<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 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>THE RETIREMENT PLAN FOR EMPLOYEES OF THE DECURION CORPORATION</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>THE DECURION CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>95-2460015</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	242115	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	322000	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>		
<b>(3)</b> Other .....	<b>1b(3)</b>	29572	150014
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>		
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>		
<b>(B)</b> All other .....	<b>1c(3)(B)</b>		
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>		
<b>(B)</b> Common .....	<b>1c(4)(B)</b>		
<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>		
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>		
<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>	38673514	39951599
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>		
<b>(15)</b> Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	39267201	40101613
<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>	0	25769
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	25769
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	39267201	40075844

**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>	74000	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	56	
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		74056
<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>		
<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>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		0
<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>	1422625	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		1422625
(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>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		2228549
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		3725230

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	<b>2e(1)</b>	2834808	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other.....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		2834808
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>	22093	
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses.....	<b>2i(11)</b>	59686	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		81779
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		2916587

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		808643
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: MILLER KAPLAN ARASE LLP

(2) EIN: 95-2036255

**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		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 543166.

<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>THE RETIREMENT PLAN FOR EMPLOYEES OF THE DECURION CORPORATION</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>THE DECURION CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>95-2460015</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
---	--	---

**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): 80-0709115 33-6134835

**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		1
---	--	---

<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.)
----------------	---

**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>
-----------------	-------------------

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

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

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

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

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

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

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

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

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

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

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

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

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

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

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

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

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

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

**a** Name of contributing employer \_\_\_\_\_

**b** EIN \_\_\_\_\_ **c** Dollar amount contributed by employer \_\_\_\_\_

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**

FINANCIAL STATEMENTS (LIQUIDATION BASIS)

DECEMBER 31, 2024 AND 2023



## **INDEPENDENT AUDITOR'S REPORT**

Plan Administrator  
The Retirement Plan for the Employees of  
The Decurion Corporation  
120 North Robertson Boulevard, 3rd Floor  
Los Angeles, California 90048

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

We have performed audits of the accompanying financial statements of The Retirement Plan for the Employees of The Decurion Corporation (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 (in liquidation) and 2023 (ongoing), and the related statement of changes in net assets available for benefits for the year ended December 31, 2024 (in liquidation), and the related notes to the financial statements.

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

Management has obtained certifications from qualified institutions as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### **Opinion**

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

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

### **Basis for Opinion**

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

### **Emphasis of Matter - Plan Termination and Liquidation Basis of Accounting**

As discussed in Note 6 to the financial statements, the Plan Sponsor approved to terminate the Plan on December 31, 2024. As a result, the Plan changed its basis of accounting from accrual basis used in presenting the December 31, 2023 financial statements to the liquidation basis of accounting used in presenting the December 31, 2024 financial statements. Our opinion is not modified with respect to that 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.

Plan Administrator  
The Retirement Plan for the Employees of  
The Decurion Corporation

- 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 the 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 the Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

**Other Matter - Supplemental Schedules Required by ERISA**

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

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

Plan Administrator  
The Retirement Plan for the Employees of  
The Decurion Corporation

In our opinion –

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

*Miller Kaplan Arase LLP*

MILLER KAPLAN ARASE LLP

Burbank, California

October 10, 2025

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>(In Liquidation) December 31, 2024</u>	<u>(Ongoing) December 31, 2023</u>
<b>ASSETS</b>		
CASH	\$ -	\$ 242,115
RECEIVABLES		
Dividends Receivable	150,014	29,572
Employer Contributions Receivable	-	322,000
TOTAL RECEIVABLES	<u>150,014</u>	<u>351,572</u>
INVESTMENTS, AT FAIR VALUE		
Money Market Fund	6,806,373	155,797
Mutual Funds	<u>33,145,226</u>	<u>38,517,717</u>
TOTAL INVESTMENTS	<u>39,951,599</u>	<u>38,673,514</u>
TOTAL ASSETS	<u>40,101,613</u>	<u>39,267,201</u>
<b>LIABILITIES</b>		
PENDING INVESTMENT PURCHASES	<u>25,769</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 40,075,844</u>	<u>\$ 39,267,201</u>

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
JANUARY 1, 2024 TO DECEMBER 31, 2024 (IN LIQUIDATION)

**ADDITIONS**

EMPLOYER CONTRIBUTIONS	<u>\$ 74,056</u>
INVESTMENT INCOME	
Net Appreciation of Investments	2,228,549
Interest and Dividends	<u>1,422,625</u>
TOTAL INVESTMENT INCOME	<u>3,651,174</u>
TOTAL ADDITIONS	<u>3,725,230</u>

**DEDUCTIONS**

Benefits Paid to Participants	2,834,808
Administrative Expenses	<u>81,779</u>
TOTAL DEDUCTIONS	<u>2,916,587</u>
NET INCREASE	808,643

NET ASSETS AVAILABLE FOR BENEFITS

Beginning of Year	<u>39,267,201</u>
End of Year	<u><u>\$ 40,075,844</u></u>

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
NOTES TO FINANCIAL STATEMENTS (LIQUIDATION BASIS)  
DECEMBER 31, 2024 AND 2023

**NOTE 1 - DESCRIPTION OF THE PLAN**

The Retirement Plan for the Employees of The Decurion Corporation (the "Plan") is a defined benefit plan covering employees of Decurion Corporation (the "Company") who are age 20½ or older, have completed 1,000 hours and one year of service, are not leased, non-resident alien, and non-management employees, with some exceptions, as well as those that are covered under a collective bargaining agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). The assets of the Plan were held in a trust by Fidelity Management Trust Company.

Specific provisions of the Plan are contained in the Plan document and any amendments, which governs the legal operations of the Plan.

**A. Participation**

Prior to January 1, 2008, employees would commence participation on January 1, following attaining the eligibility requirements. Effective January 1, 2008, the Plan has been frozen and no new eligible employees were enrolled into the Plan during the year ended December 31, 2024.

**B. Funding Policy**

The Company contributes amounts deemed necessary on an actuarial basis to provide the Plan with assets sufficient to meet the benefits to be paid to the Plan's participants. The Company's funding policy is to make contributions to the Plan that are consistent with U.S. government cost allowability and Internal Revenue Code ("IRC") deductibility requirements, subject to the full funding limit of ERISA. Based upon the actuarial valuation, the minimum required contribution for the Plan year ended December 31, 2024 was \$0. The Company made a contribution of \$74,056 prior to the preparation of the actuarial valuation report.

**C. Vesting**

Participants become 100% vested upon completion of five years of service. Years of service for vesting purposes shall be based upon the completion of 1,000 hours of service within the Plan year.

**D. Pension Benefits**

Employees with five or more years of service are entitled to receive annual pension benefits beginning at normal retirement age of 65 equal to 1½% of final average compensation, multiplied by benefit service. A participant's final average compensation is the average of his/her compensation for the five consecutive plan years which give the highest average. The Plan permits early retirement beginning at age 55 for participants with 10 years of credited service. Benefits are actuarially reduced for each month by which commencement of payments precedes age 65. Participants receive their benefits as a life annuity payable monthly from retirement, or they may elect to either receive an actuarially-reduced 50% contingent annuity, joint and survivor annuity, or a life annuity with a 10-year guarantee.

**E. Death Benefits**

The beneficiaries of vested participants who die before retirement will receive payments in accordance with the terms of a normal retirement benefit.

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
NOTES TO FINANCIAL STATEMENTS (LIQUIDATION BASIS)  
DECEMBER 31, 2024 AND 2023

**NOTE 1 - DESCRIPTION OF THE PLAN (Continued)**

**F. Actuarial Present Value of Accumulated Plan Benefits**

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, that are attributable under the plan's provisions to services rendered by employees up to the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died and (c) present employees or their beneficiaries. Benefits payable under all circumstances, retirement, death, disability and termination of employment, are included to the extent they are deemed attributable to employee service rendered on the valuation date. See Note 5.

**G. Administrative Expenses**

Trustee and legal fees are generally paid from Plan assets. All other Plan administrative expenses are paid by the Company. The Company is under no obligation to continue this policy and may in the future require the Plan to pay all administrative expenses. In 2024, the Plan paid administrative expenses of \$81,779.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Accounting**

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

**B. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results could differ from these estimates.

**C. Investment Valuation and Income Recognition**

The following are major categories of assets and liabilities measured at fair value on a nonrecurring basis during the years ended December 31, 2024 and 2023, using the following fair value hierarchy and related valuation methodologies:

Level 1 - Inputs are based on quoted prices in active markets.

Level 2 - Inputs based on quoted prices for similar instruments and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data.

Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability.

The following tables summarize the Plan's investments based on the inputs used to value them at December 31:

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
NOTES TO FINANCIAL STATEMENTS (LIQUIDATION BASIS)  
DECEMBER 31, 2024 AND 2023

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

**C. Investment Valuation and Income Recognition (Continued)**

	2024			
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 6,806,373	\$ -	\$ -	\$ 6,806,373
Mutual Funds	33,145,226	-	-	33,145,226
	<u>\$ 39,951,599</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,951,599</u>
	2023			
	Level 1	Level 2	Level 3	Total
Money Market Fund	\$ 155,797	\$ -	\$ -	\$ 155,797
Mutual Funds	38,517,717	-	-	38,517,717
	<u>\$ 38,673,514</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,673,514</u>

Level 1 investments consist of mutual funds and a money market fund reported at fair value based on quoted market prices. Purchases and sales of securities are recorded on the trade-date basis.

**D. Risks and Uncertainties**

The Plan provides for various investment options in any combination of investments offered by the Plan. Investments are exposed to various risks, such as interest rate, market fluctuations and credit risks. Due to the risk associated with investments, it is at least reasonably possible that changes in market values, interest rates or other factors in the near term would materially affect the amounts reported in the statements of net assets available for benefits and statement of changes in net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

**NOTE 3 - INCOME TAX STATUS**

The Plan has received an opinion letter dated September 30, 2016 from the Internal Revenue Service which stated that the Plan, as then designed, was in compliance with the applicable requirements of the IRC. The Plan has since been amended. However, the plan administrator believes that the Plan is currently being operated in compliance with the applicable provisions of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

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

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
NOTES TO FINANCIAL STATEMENTS (LIQUIDATION BASIS)  
DECEMBER 31, 2024 AND 2023

**NOTE 4 - FINANCIAL INFORMATION CERTIFIED BY THE TRUSTEES**

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. Information regarding investments held at December 31, 2024 and 2023, and investment income for the year ended December 31, 2024 that is disclosed in the accompanying financial statements and supplemental schedules were obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Management Trust Company and John Hancock Trust Company LLC, trustees of the Plan.

**NOTE 5 - ACCUMULATED PLAN BENEFITS**

The actuarial present value of accumulated plan benefits is determined by an actuary and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

The actuarial present value of accumulated plan benefits is as follows:

	January 1, 2024
Vested Benefits:	
Participants Currently Receiving Benefits	\$ 22,646,023
Participants Entitled to Deferred Benefits	11,313,849
Other Participants	1,656,422
Total Vested Benefits	35,616,294
Nonvested Benefits	-
Total Actuarial Present Value of Accumulated Plan Benefits	\$ 35,616,294

The changes in the actuarial present value of accumulated plan benefits are as follows:

	January 1, 2023 to January 1, 2024
Present Value of Accumulated Plan Benefits - January 1, 2023	\$ 35,449,162
Increase (Decrease) During the Year Attributable to:	
Benefits Paid	(2,906,899)
Increase in Discount Period	2,177,168
Additional Benefits Earned, Including Experience Gains and Losses	896,863
Present Value of Accumulated Plan Benefits - January 1, 2024	\$ 35,616,294

The significant assumptions underlying the actuarial computations at January 1, 2024 are as follows:

- Mortality rates – Pri-2012 Mortality Tables with MP-2021 Mortality Improvement Scale applied on a generational basis
- Interest – 6.40%
- Retirement age of 65

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
NOTES TO FINANCIAL STATEMENTS (LIQUIDATION BASIS)  
DECEMBER 31, 2024 AND 2023

**NOTE 5 - ACCUMULATED PLAN BENEFITS (Continued)**

The foregoing actuarial assumptions were based on continuity of the Plan. The Plan terminated effective December 31, 2024 and the above was the final actuarial valuation performed by the actuary.

**NOTE 6 - PLAN TERMINATION**

The Plan Sponsor approved to terminate the Plan effective December 31, 2024. As a result of the termination, the Plan has adopted the liquidation basis of accounting. From January 1, 2025 through October 10, 2025, the Plan made regular monthly pension payments to its retirees. As of October 10, 2025, the Plan is in process of using its remaining assets to purchase annuity contracts for certain participants and making lump sum distributions for the remaining participants. The Plan expects final settlement of these transactions on October 20, 2025.

**NOTE 7 - SUBSEQUENT EVENTS**

Management has evaluated subsequent events through October 10, 2025, the date on which the financial statements were available to be issued. Other than mentioned in Note 6 above, there were no material subsequent events that required recognition or additional disclosures in these financial statements.

Attachment to 2024 Form 5500  
 Schedule SB, Line 26a – Schedule of Active Participant Data  
 The Retirement Plan for Employees of The Decurion Corporation  
 EIN: 95-2460015 / Plan Number: 001

**Age and Service Distribution of Active Members**

**Completed Years of Credited Service on January 1, 2024**

<b>Attained Age</b>	<b>&lt;1</b>	<b>1-4</b>	<b>5-9</b>	<b>10-14</b>	<b>15-19</b>	<b>20-24</b>	<b>25-29</b>	<b>30-34</b>	<b>35-39</b>	<b>40+</b>	<b>Total</b>
<b>Under 25</b>	0	0	0	0	0	0	0	0	0	0	0
<b>25-29</b>	0	0	0	0	0	0	0	0	0	0	0
<b>30-34</b>	0	0	0	0	0	0	0	0	0	0	0
<b>35-39</b>	0	0	0	0	0	0	0	0	0	0	0
<b>40-44</b>	0	0	0	0	0	0	0	0	0	0	0
<b>45-49</b>	0	2	1	1	0	0	0	0	0	0	4
<b>50-54</b>	0	2	1	1	1	0	0	0	0	0	5
<b>55-59</b>	0	3	0	0	0	0	0	0	0	0	3
<b>60-64</b>	0	1	2	0	0	2	0	0	0	0	5
<b>65-69</b>	0	4	0	0	0	0	0	0	0	0	4
<b>Over 69</b>	0	2	0	0	0	0	0	0	0	0	2
<b>Total</b>	0	14	4	2	1	2	0	0	0	0	23

Attachment to 2024 Form 5500  
 Schedule SB, Part V – Summary of Actuarial Assumptions/Methods  
 The Retirement Plan for Employees of The Decurion Corporation  
 EIN: 95-2460015 / Plan Number: 001

**Actuarial Assumptions and Methods for Funding**

**ERISA Interest Rates** as required by IRC Section 430 based on plan sponsor election of the look-back month for the segment rates:

“Minimum” means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

“Maximum” means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

Purpose	2024 Plan Year		2023 Plan Year	
	Minimum	Maximum	Minimum	Maximum
Interest rate type	Stabilized	Non-Stabilized	Stabilized	Non-Stabilized
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	0	0	0	0
First five years	4.75%	4.37%	4.75%	2.13%
Next 15 years	4.96%	4.96%	5.00%	3.62%
Over 20 years	5.59%	4.95%	5.74%	3.93%
Applicable law for the segment rates corridor	ARPA	Not Applicable	ARPA	Not Applicable

**Expected Return on Assets:** 6.40% (unchanged from prior year), limited to the appropriate third segment rate as described in IRC §430(h).

**Administrative Expenses included in Target Normal Cost:** \$60,000 (previously \$278,872).  
 Estimated based on the non-investment related administrative expenses expected to be paid from the Trust during the current year plus estimated PBGC premiums for the current year.

**Actuarial Assumptions and Methods for Funding** (continued)

**Mortality:**

ERISA: IRS 2024 Generational Mortality Table as prescribed by IRC Section 430 for plans with more than 500 participants. This is a fully generational mortality table based on the Pri-2012 Total Mortality Tables projected with the adjusted MP 2021 Mortality Improvement Scale with annual mortality improvements capped at 0.78% as required by Secure 2.0 Act. This plan does not have a large enough population to vary from the standard tables.

**Retirement Rates:** Active participants are expected to retire at age 65 based on the assumption used by the prior actuary for this plan. This assumption will be monitored for patterns of significant consistent gains or losses.

**Termination Rates:** Rates varying by age and service as determined by the prior actuary for the plan. This assumption will be monitored for patterns of significant consistent gains or losses.

Sample rates are shown below:

*Termination during first three years of employment:*

<b>Years of Service</b>	<b>Rate</b>
0	20%
1	15%
2	10%

*Termination after first three years of employment:*

<b>Age</b>	<b>Rate</b>	<b>Age</b>	<b>Rate</b>
20	10.0%	45	6.7%
25	9.8%	50	4.9%
30	9.4%	55	2.6%
35	8.8%	60	1.7%
40	8.0%	65	100.0%

**Marital Status:** 100% of males and females are assumed married, with females three years younger than males based on the assumption used by the prior actuary for this plan.

**Spouse Age:** Females assumed to be 3-years younger than males.

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Actuarial Assumptions/Methods  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Actuarial Assumptions and Methods for Funding** (continued)

**Maximum Benefit:** \$275,000 for 2024. For determining limitations under funding amounts, no future increases in the IRC Section 415 limit have been reflected.

**Maximum Salary:** N/A.

**Disability:** None.

**Form of Payment:** It has been assumed benefits will be paid as a single life annuity. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method. Other optional forms are roughly actuarially equivalent on the valuation basis, so no significant gains or losses are anticipated.

**Timing of Payment:** Beginning of year decrements.

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Actuarial Assumptions/Methods  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Actuarial Assumptions and Methods for Funding** (continued)

**Actuarial Value of Plan Assets for Funding Purposes:**

The actuarial value of assets is equal to:

- a) the market value of assets, including discounted receivables, on the valuation date, less
- b) the following percentages of prior years' investment gains (losses):
  - i) 67% of the prior year, and
  - ii) 33% of the second prior year,

Investment gains and losses are defined as the excess or deficiency of the expected return on the market value (not to exceed the third segment rate for that year) over the actual return on the market value of assets, including discounted receivables, for any given year.

- c) The actuarial value of assets can be neither less than 90% nor greater than 110% of the market value of assets, including discounted receivables.

**Shortfall Amortization Charge for ERISA Funding Purposes:** Per IRC Section 430(c), the shortfall amortization charge for any plan year is the aggregate total (not less than zero) of the shortfall amortization installments for such plan year with respect to any shortfall amortization base which has not been fully amortized. The shortfall amortization installments are the amounts necessary to amortize the shortfall amortization base of the plan for any plan year in level annual installments over the 15-year period beginning with such plan year.

**Actuarial Assumptions and Methods for Funding** (continued)

**Actuarial Cost Method:** The unit credit cost method is used for ERISA Funding Target (FT) purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

The projected unit credit method is used for IRS maximum deductible limit cushion amount. Under this method, accrued pension benefits are determined for all eligible active participants reflecting service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. This liability for active participants is then added to the present value of all benefits for inactive participants to determine the total liability under this method.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Actuarial Assumptions/Methods  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Disclosure of Reliance on Models**

ProVal valuation software was used to develop the liabilities, financial results, and contribution calculations for the plan year. ProVal, developed by Winklevoss Technologies, has been reviewed by experts at Fidelity Workplace Investing, LLC and deemed appropriate to use for this purpose. Participant data, assumptions, methods, and plan provisions for this Plan were entered and programmed into ProVal and reviewed for completeness.

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
FORM 5500  
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS  
E.I.N. 95-2460015; PLAN NO. 001  
JANUARY 1, 2024 TO DECEMBER 31, 2024

Identity of Party Involved	Description of Asset	Purchase Price	Proceeds	Cost	Gain (Loss)
Fidelity:	Intermediate Treasury	\$ 10,780,984	\$ -	\$ 10,780,984	\$ -
	Bond Index Fund	-	1,377,465	1,356,113	21,352
	Long-Term Treasury	1,237,227	-	1,237,227	-
	Bond Index Fund	-	1,043,555	1,050,426	(6,871)
Vanguard:	Institutional Index Fund	371,659	-	371,659	-
		-	17,694,506	15,605,345	2,089,161
	Intermediate-Term				
	Investment-Grade	15,333,502	-	15,333,502	-
	Fund Admiral Shares	-	537,162	523,694	13,468
	Long-Term				
	Investment-Grade	14,100,404	-	14,100,404	-
	Fund Admiral Shares	-	5,293,609	5,205,854	87,755
	Small-Cap	24,516	-	24,516	-
	Index Fund	-	5,015,710	4,844,013	171,697
	Total Bond	199,584	-	199,584	-
	Index Fund	-	10,312,444	10,515,619	(203,175)
	Total International	111,139	-	111,139	-
Stock Index Fund	-	8,485,812	7,961,995	523,817	
Treasury Money Market	6,812,525	-	6,812,525	-	
Fund	-	161,523	161,523	-	

**SCHEDULE SB  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan  
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

**2024**

**This Form is Open to Public Inspection**

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

<b>A</b> Name of plan THE RETIREMENT PLAN FOR EMPLOYEES OF THE DECURION CORPORATION	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE DECURION CORPORATION	<b>D</b> Employer Identification Number (EIN) 95-2460015	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B		
<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500		

Part I Basic Information			
<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	39,258,815
	<b>b</b> Actuarial value .....	<b>2b</b>	39,940,355
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment.....	292	24,748,446
	<b>b</b> For terminated vested participants .....	191	12,798,067
	<b>c</b> For active participants.....	23	1,875,375
	<b>d</b> Total.....	506	39,421,888
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate.....	<b>5</b>	5.13%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	60,000
	<b>c</b> Target normal cost.....	<b>6c</b>	60,000

**Statement by Enrolled Actuary**  
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%;"><b>SIGN HERE</b></td> <td style="width:45%; text-align: center;"></td> </tr> <tr> <td colspan="2" style="text-align: center;">Signature of actuary</td> </tr> <tr> <td colspan="2" style="text-align: center;">Ian Roberts</td> </tr> <tr> <td colspan="2" style="text-align: center;">Type or print name of actuary</td> </tr> <tr> <td colspan="2" style="text-align: center;">Fidelity Investments</td> </tr> <tr> <td colspan="2" style="text-align: center;">Firm name</td> </tr> <tr> <td colspan="2" style="text-align: center;">100 California Street Suite 1200 San Francisco CA 94111</td> </tr> <tr> <td colspan="2" style="text-align: center;">Address of the firm</td> </tr> </table>	<b>SIGN HERE</b>		Signature of actuary		Ian Roberts		Type or print name of actuary		Fidelity Investments		Firm name		100 California Street Suite 1200 San Francisco CA 94111		Address of the firm		<table style="width:100%;"> <tr> <td style="text-align: center; font-size: 24px;">9/22/2025</td> </tr> <tr> <td style="text-align: center;">Date</td> </tr> <tr> <td style="text-align: center;">2307992</td> </tr> <tr> <td style="text-align: center;">Most recent enrollment number</td> </tr> <tr> <td style="text-align: center;">303-824-2669</td> </tr> <tr> <td style="text-align: center;">Telephone number (including area code)</td> </tr> </table>	9/22/2025	Date	2307992	Most recent enrollment number	303-824-2669	Telephone number (including area code)
<b>SIGN HERE</b>																							
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Telephone number (including area code)																							

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions



**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

**21** Discount rate:

<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.96 %	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
-------------------------	------------------------	------------------------	-----------------------	---

**b** Applicable month (enter code)..... **21b** 0

**22** Weighted average retirement age ..... **22** 65

**23** Mortality table(s) (see instructions)  Prescribed - combined  Prescribed - separate  Substitute

**Part VI Miscellaneous Items**

**24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....  Yes  No

**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....  Yes  No

**26** Demographic and benefit information

**a** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....  Yes  No

**b** Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...  Yes  No

**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

**28** Unpaid minimum required contributions for all prior years ..... **28** 0

**29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

**30** Remaining amount of unpaid minimum required contributions (line 28 minus line 29) ..... **30** 0

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c).....	<b>31a</b>	60,000
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	60,000

**32** Amortization installments:

	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</b> Waiver amortization installment .....	0	0

**33** If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_) and the waived amount ..... **33**

**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 0

	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0

**36** Additional cash requirement (line 34 minus line 35)..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 73,065

**38** Present value of excess contributions for current year (see instructions)

<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	73,065
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0

**39** Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) ..... **39** 0

**40** Unpaid minimum required contributions for all years ..... **40** 0

**Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)**

**41** If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies.  2019  2020  2021

Attachment to 2024 Form 5500  
Schedule SB, Statement by Enrolled Actuary  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Statement by Enrolled Actuary**

This filing reflects a change in the Enrolled Actuary for the plan. The change in actuary is due to a change in firm for providing actuarial services.

Attachment to 2024 Form 5500  
Schedule SB, Line 22 – Description of Weighted Average Retirement Age  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

### **Description of Weighted Average Retirement Age**

The assumed average retirement age is 65.

Participants are assumed to retire at the plan's Normal Retirement Age (age 65), or at the beginning of the current plan year if later.

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Plan Provisions  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

## **Plan Provisions**

**Name of Plan:** The Retirement Plan for Employees of The Decurion Corporation

**Employer Identification Number/Plan Number:** 95-2460015/001

**Effective Date:** January 1, 1958. Last amended December 1, 2020. Last restated January 1, 2016.

**Covered Employees:** All eligible employees as of December 31, 2007.

**Participation Date:** January 1 coincident with or following the later of the satisfaction of the plan's eligibility requirements. Participation in the Plan was frozen on December 31, 2007.

### **Definitions:**

*Vesting service:* One year of vesting service for each year during which 1,000 or more hours were completed in a Plan Year. Vesting service will continue to accrue after the freeze date of December 31, 2007.

*Credited Service (Benefit service):* One year of crediting service for each year during which 1,000 or more hours were completed in a Plan Year. Crediting Service was frozen as of December 31, 2007.

*Pensionable pay:* Compensation paid to a participant by the employer for the Plan Year as reflected in Form W-2, but exclusive of reimbursements or other expense allowances.

*Average earnings:* The average of the highest five consecutive calendar years of pensionable pay earned prior to December 31, 2007.

*Normal retirement date (NRD):* The first day of the month coincident with or next following the participant's 65<sup>th</sup> birthday.

*Accrued benefit:* The monthly accrued benefit is equal to 1.5% of Average Compensation multiplied by years of Credited Service. The Accrued Benefit was frozen effective December 31, 2007.

**Plan Provisions** (continued)

*Monthly pre-retirement spouse death benefit:* The pre-retirement death benefit owed to the surviving Spouse of a deceased Active or Deferred Vested Participant is calculated assuming the following:

1. The Participant became a Deferred Vested Participant on the date of death;
2. The Participant survived to their earliest eligible retirement age;
3. The Participant elected a 50% Joint and Survivor Annuity at the later of their earliest eligible retirement date under the Plan (but no later than Normal Retirement Date) or date of death; and
4. The participant died immediately after making this election.

**Eligibility for Benefits:**

*Early retirement:* Retirement prior to NRD, after attainment of Age 55 and 10 years of vesting service.

*Late retirement:* Retirement after NRD.

*Deferred vested:* Terminations for reasons other than death, or retirement after completing five years of Vesting Service.

*Pre-retirement spouse benefit:* Death while eligible for Normal, Early, Late , or Deferred Vested Retirement benefits, with a surviving spouse.

**Monthly Benefits Paid Upon the Following Events:**

*Normal retirement:* Monthly Pension Benefit determined as of NRD.

*Early retirement:* The Monthly Pension Benefit payable at age 65 reduced according to the following table, based on the Participant’s age as of their Benefit Commencement Date:

Sample rates are shown below:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
64	91.70%	59	62.10%
63	84.40%	58	57.80%
62	77.90%	57	53.90%
61	72.90%	56	50.40%
60	66.80%	55	47.20%

**Plan Provisions** (continued)

*Late Retirement: Active*

An eligible Active Participant's Late Retirement benefit is equal to their Accrued Benefit as of their Normal Retirement Date multiplied by a Late Retirement Factor increase to their Benefit Commencement Date. The Late Retirement Factor is based on the Plan's Actuarial Equivalence of 6.00% interest and the UP-1984 Mortality Table.

*Late Retirement: Terminated Vested*

A Deferred Vested Participant that terminated employment prior to age 65 but does not commence until after age 65 shall have their benefit calculated as of their Normal Retirement Date and receive a lump-sum make-up payment equal to the monthly payments that were not received since that date, plus interest based on an annualized interest rate of 6.00%.

*Death with pre-retirement spouse benefit:* Monthly pre-retirement spouse benefit is payable. If a Participant dies before their earliest eligible retirement date, the surviving Spouse may elect to commence their benefit on the first day of any month following the Participant's date of death prior to the Participant's earliest eligible retirement date. However, the benefit will be further reduced from their earliest eligible retirement date using the Plan's Actuarial Equivalence basis.

If a Participant dies after their Normal Retirement Date, such death benefit shall commence on the first day of the month following the month of the Participant's death.

If the present value of the pre-retirement death benefit for the surviving Spouse is less than \$5,000, then the surviving spouse will automatically be paid the value of the benefit in a single lump sum as soon as administratively feasible.

**Forms of Payment:**

*Normal form (single participants):* Single life annuity.

*Normal form (married participants:)* Actuarially reduced 50% joint and survivor annuity with spouse as beneficiary.

*Optional forms:* Participants who retire under the plan may elect the following benefit payment options:

- Single Life Annuity
- Certain and Continuous Life Annuity (10 Year)
- Joint & Survivor Annuity (50%, 75% or 100%)
- Joint & Last Survivor Annuity (66⅔%)

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Plan Provisions  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Plan Provisions** (continued)

*Description of optional form conversion factors:* The following actuarial equivalence basis is used for all purposes (including relative value) except lump sum calculations:

- 6.00% interest; and
- UP-1984 mortality table

The following actuarial equivalence basis is used for purposes of calculating lump sum payments, when applicable:

- Mortality – Applicable Mortality.
- Interest – Applicable Interest Rate.

The lump sum for Participants is calculated using the basis described above by multiplying the Accrued Benefit by a deferred to Normal Retirement Date lump sum factor.

**Maximum on Benefits and Pay:** All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

**Future Plan Changes:** No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

**Actuarial Assumptions and Methods for Funding**

**ERISA Interest Rates** as required by IRC Section 430 based on plan sponsor election of the look-back month for the segment rates:

“Minimum” means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

“Maximum” means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

Purpose	2024 Plan Year		2023 Plan Year	
	Minimum	Maximum	Minimum	Maximum
Interest rate type	Stabilized	Non-Stabilized	Stabilized	Non-Stabilized
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	0	0	0	0
First five years	4.75%	4.37%	4.75%	2.13%
Next 15 years	4.96%	4.96%	5.00%	3.62%
Over 20 years	5.59%	4.95%	5.74%	3.93%
Applicable law for the segment rates corridor	ARPA	Not Applicable	ARPA	Not Applicable

**Expected Return on Assets:** 6.40% (unchanged from prior year), limited to the appropriate third segment rate as described in IRC §430(h).

**Administrative Expenses included in Target Normal Cost:** \$60,000 (previously \$278,872). Estimated based on the non-investment related administrative expenses expected to be paid from the Trust during the current year plus estimated PBGC premiums for the current year.

**Actuarial Assumptions and Methods for Funding** (continued)

**Mortality:**

ERISA: IRS 2024 Generational Mortality Table as prescribed by IRC Section 430 for plans with more than 500 participants. This is a fully generational mortality table based on the Pri-2012 Total Mortality Tables projected with the adjusted MP 2021 Mortality Improvement Scale with annual mortality improvements capped at 0.78% as required by Secure 2.0 Act. This plan does not have a large enough population to vary from the standard tables.

**Retirement Rates:** Active participants are expected to retire at age 65 based on the assumption used by the prior actuary for this plan. This assumption will be monitored for patterns of significant consistent gains or losses.

**Termination Rates:** Rates varying by age and service as determined by the prior actuary for the plan. This assumption will be monitored for patterns of significant consistent gains or losses.

Sample rates are shown below:

*Termination during first three years of employment:*

<b>Years of Service</b>	<b>Rate</b>
0	20%
1	15%
2	10%

*Termination after first three years of employment:*

<b>Age</b>	<b>Rate</b>	<b>Age</b>	<b>Rate</b>
20	10.0%	45	6.7%
25	9.8%	50	4.9%
30	9.4%	55	2.6%
35	8.8%	60	1.7%
40	8.0%	65	100.0%

**Marital Status:** 100% of males and females are assumed married, with females three years younger than males based on the assumption used by the prior actuary for this plan.

**Spouse Age:** Females assumed to be 3-years younger than males.

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Actuarial Assumptions/Methods  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Actuarial Assumptions and Methods for Funding** (continued)

**Maximum Benefit:** \$275,000 for 2024. For determining limitations under funding amounts, no future increases in the IRC Section 415 limit have been reflected.

**Maximum Salary:** N/A.

**Disability:** None.

**Form of Payment:** It has been assumed benefits will be paid as a single life annuity. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method. Other optional forms are roughly actuarially equivalent on the valuation basis, so no significant gains or losses are anticipated.

**Timing of Payment:** Beginning of year decrements.

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Actuarial Assumptions/Methods  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Actuarial Assumptions and Methods for Funding** (continued)

**Actuarial Value of Plan Assets for Funding Purposes:**

The actuarial value of assets is equal to:

- a) the market value of assets, including discounted receivables, on the valuation date, less
- b) the following percentages of prior years' investment gains (losses):
  - i) 67% of the prior year, and
  - ii) 33% of the second prior year,

Investment gains and losses are defined as the excess or deficiency of the expected return on the market value (not to exceed the third segment rate for that year) over the actual return on the market value of assets, including discounted receivables, for any given year.

- c) The actuarial value of assets can be neither less than 90% nor greater than 110% of the market value of assets, including discounted receivables.

**Shortfall Amortization Charge for ERISA Funding Purposes:** Per IRC Section 430(c), the shortfall amortization charge for any plan year is the aggregate total (not less than zero) of the shortfall amortization installments for such plan year with respect to any shortfall amortization base which has not been fully amortized. The shortfall amortization installments are the amounts necessary to amortize the shortfall amortization base of the plan for any plan year in level annual installments over the 15-year period beginning with such plan year.

**Actuarial Assumptions and Methods for Funding** (continued)

**Actuarial Cost Method:** The unit credit cost method is used for ERISA Funding Target (FT) purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

The projected unit credit method is used for IRS maximum deductible limit cushion amount. Under this method, accrued pension benefits are determined for all eligible active participants reflecting service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. This liability for active participants is then added to the present value of all benefits for inactive participants to determine the total liability under this method.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Actuarial Assumptions/Methods  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Disclosure of Reliance on Models**

ProVal valuation software was used to develop the liabilities, financial results, and contribution calculations for the plan year. ProVal, developed by Winklevoss Technologies, has been reviewed by experts at Fidelity Workplace Investing, LLC and deemed appropriate to use for this purpose. Participant data, assumptions, methods, and plan provisions for this Plan were entered and programmed into ProVal and reviewed for completeness.

Attachment to 2024 Form 5500  
Schedule SB, Line 25 – Change in Method  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

### **Change in Method**

A change in funding method occurred due to a change in valuation software. This was a result of the change in Enrolled Actuary and business organization providing actuarial services to the Plan. Automatic approval under Section 430 and Revenue Procedure 2017-56 is provided for this change in funding method due to the following:

- The funding target and target normal cost are within 3% of the values determined by the prior enrolled actuary for the prior year.
- The actuarial value of assets is within 2% of the values determined by the prior enrolled actuary for the prior year.
- The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial report.

Attachment to 2024 Form 5500  
 Schedule SB, Line 26a – Schedule of Active Participant Data  
 The Retirement Plan for Employees of The Decurion Corporation  
 EIN: 95-2460015 / Plan Number: 001

**Age and Service Distribution of Active Members**

**Completed Years of Credited Service on January 1, 2024**

<b>Attained Age</b>	<b>&lt;1</b>	<b>1-4</b>	<b>5-9</b>	<b>10-14</b>	<b>15-19</b>	<b>20-24</b>	<b>25-29</b>	<b>30-34</b>	<b>35-39</b>	<b>40+</b>	<b>Total</b>
<b>Under 25</b>	0	0	0	0	0	0	0	0	0	0	0
<b>25-29</b>	0	0	0	0	0	0	0	0	0	0	0
<b>30-34</b>	0	0	0	0	0	0	0	0	0	0	0
<b>35-39</b>	0	0	0	0	0	0	0	0	0	0	0
<b>40-44</b>	0	0	0	0	0	0	0	0	0	0	0
<b>45-49</b>	0	2	1	1	0	0	0	0	0	0	4
<b>50-54</b>	0	2	1	1	1	0	0	0	0	0	5
<b>55-59</b>	0	3	0	0	0	0	0	0	0	0	3
<b>60-64</b>	0	1	2	0	0	2	0	0	0	0	5
<b>65-69</b>	0	4	0	0	0	0	0	0	0	0	4
<b>Over 69</b>	0	2	0	0	0	0	0	0	0	0	2
<b>Total</b>	0	14	4	2	1	2	0	0	0	0	23

Attachment to 2024 Form 5500  
Schedule SB, Line 22 – Description of Weighted Average Retirement Age  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

### **Description of Weighted Average Retirement Age**

The assumed average retirement age is 65.

Participants are assumed to retire at the plan's Normal Retirement Age (age 65), or at the beginning of the current plan year if later.

# THE DECURION CORPORATION

116 N. Robertson Blvd., Second Floor · Los Angeles, CA 90048

September 22, 2025

Corinne, Russell  
John Hancock  
200 Berkeley Street  
Boston, MA 02116

I, as plan administrator, verify that the explanation that is reproduced below is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2024 Form 5500, Annual Return/Report of The Retirement Plan for Employees of the Decurion Corporation.

This Form 5500 is identified in line 2b by the nine-digit EIN of 95-2460015 and in line 1b by the three-digit PN of 001.

Explanation as it will appear on the 2024 Schedule C (Form 5500):

This filing reflects a change in the Enrolled Actuary for the plan. The change in actuary is due to a change in the firm providing actuarial services.

You have the opportunity to comment to the Department of Labor concerning any aspect of this explanation. Comments should include the name, EIN, and PN of the plan and be submitted to:

Office of Enforcement,  
Employee Benefits Security Administration  
U.S. Department of Labor,  
200 Constitution Avenue, N.W.  
Washington, DC 20210



\_\_\_\_\_  
Signature of Plan Administrator

9/19/2025

Date

Gisselle Kelley  
Chief Financial Officer

Attachment to 2024 Form 5500  
Schedule SB, Statement by Enrolled Actuary  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Statement by Enrolled Actuary**

This filing reflects a change in the Enrolled Actuary for the plan. The change in actuary is due to a change in firm for providing actuarial services.

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Plan Provisions  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

## **Plan Provisions**

**Name of Plan:** The Retirement Plan for Employees of The Decurion Corporation

**Employer Identification Number/Plan Number:** 95-2460015/001

**Effective Date:** January 1, 1958. Last amended December 1, 2020. Last restated January 1, 2016.

**Covered Employees:** All eligible employees as of December 31, 2007.

**Participation Date:** January 1 coincident with or following the later of the satisfaction of the plan's eligibility requirements. Participation in the Plan was frozen on December 31, 2007.

### **Definitions:**

*Vesting service:* One year of vesting service for each year during which 1,000 or more hours were completed in a Plan Year. Vesting service will continue to accrue after the freeze date of December 31, 2007.

*Credited Service (Benefit service):* One year of crediting service for each year during which 1,000 or more hours were completed in a Plan Year. Crediting Service was frozen as of December 31, 2007.

*Pensionable pay:* Compensation paid to a participant by the employer for the Plan Year as reflected in Form W-2, but exclusive of reimbursements or other expense allowances.

*Average earnings:* The average of the highest five consecutive calendar years of pensionable pay earned prior to December 31, 2007.

*Normal retirement date (NRD):* The first day of the month coincident with or next following the participant's 65<sup>th</sup> birthday.

*Accrued benefit:* The monthly accrued benefit is equal to 1.5% of Average Compensation multiplied by years of Credited Service. The Accrued Benefit was frozen effective December 31, 2007.

**Plan Provisions** (continued)

*Monthly pre-retirement spouse death benefit:* The pre-retirement death benefit owed to the surviving Spouse of a deceased Active or Deferred Vested Participant is calculated assuming the following:

1. The Participant became a Deferred Vested Participant on the date of death;
2. The Participant survived to their earliest eligible retirement age;
3. The Participant elected a 50% Joint and Survivor Annuity at the later of their earliest eligible retirement date under the Plan (but no later than Normal Retirement Date) or date of death; and
4. The participant died immediately after making this election.

**Eligibility for Benefits:**

*Early retirement:* Retirement prior to NRD, after attainment of Age 55 and 10 years of vesting service.

*Late retirement:* Retirement after NRD.

*Deferred vested:* Terminations for reasons other than death, or retirement after completing five years of Vesting Service.

*Pre-retirement spouse benefit:* Death while eligible for Normal, Early, Late , or Deferred Vested Retirement benefits, with a surviving spouse.

**Monthly Benefits Paid Upon the Following Events:**

*Normal retirement:* Monthly Pension Benefit determined as of NRD.

*Early retirement:* The Monthly Pension Benefit payable at age 65 reduced according to the following table, based on the Participant’s age as of their Benefit Commencement Date:

Sample rates are shown below:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
64	91.70%	59	62.10%
63	84.40%	58	57.80%
62	77.90%	57	53.90%
61	72.90%	56	50.40%
60	66.80%	55	47.20%

**Plan Provisions** (continued)

*Late Retirement: Active*

An eligible Active Participant's Late Retirement benefit is equal to their Accrued Benefit as of their Normal Retirement Date multiplied by a Late Retirement Factor increase to their Benefit Commencement Date. The Late Retirement Factor is based on the Plan's Actuarial Equivalence of 6.00% interest and the UP-1984 Mortality Table.

*Late Retirement: Terminated Vested*

A Deferred Vested Participant that terminated employment prior to age 65 but does not commence until after age 65 shall have their benefit calculated as of their Normal Retirement Date and receive a lump-sum make-up payment equal to the monthly payments that were not received since that date, plus interest based on an annualized interest rate of 6.00%.

*Death with pre-retirement spouse benefit:* Monthly pre-retirement spouse benefit is payable. If a Participant dies before their earliest eligible retirement date, the surviving Spouse may elect to commence their benefit on the first day of any month following the Participant's date of death prior to the Participant's earliest eligible retirement date. However, the benefit will be further reduced from their earliest eligible retirement date using the Plan's Actuarial Equivalence basis.

If a Participant dies after their Normal Retirement Date, such death benefit shall commence on the first day of the month following the month of the Participant's death.

If the present value of the pre-retirement death benefit for the surviving Spouse is less than \$5,000, then the surviving spouse will automatically be paid the value of the benefit in a single lump sum as soon as administratively feasible.

**Forms of Payment:**

*Normal form (single participants):* Single life annuity.

*Normal form (married participants:)* Actuarially reduced 50% joint and survivor annuity with spouse as beneficiary.

*Optional forms:* Participants who retire under the plan may elect the following benefit payment options:

- Single Life Annuity
- Certain and Continuous Life Annuity (10 Year)
- Joint & Survivor Annuity (50%, 75% or 100%)
- Joint & Last Survivor Annuity (66⅔%)

Attachment to 2024 Form 5500  
Schedule SB, Part V – Summary of Plan Provisions  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

**Plan Provisions** (continued)

*Description of optional form conversion factors:* The following actuarial equivalence basis is used for all purposes (including relative value) except lump sum calculations:

- 6.00% interest; and
- UP-1984 mortality table

The following actuarial equivalence basis is used for purposes of calculating lump sum payments, when applicable:

- Mortality – Applicable Mortality.
- Interest – Applicable Interest Rate.

The lump sum for Participants is calculated using the basis described above by multiplying the Accrued Benefit by a deferred to Normal Retirement Date lump sum factor.

**Maximum on Benefits and Pay:** All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

**Future Plan Changes:** No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

**THE RETIREMENT PLAN FOR THE EMPLOYEES OF  
THE DECURION CORPORATION**  
FORM 5500  
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)  
E.I.N. 95-2460015; PLAN NO. 001  
DECEMBER 31, 2024

<u>Identity of Issuer</u>	<u>Description of Investment</u>	<u>Fair Value</u>	<u>Cost</u>
	<u>Money Market Fund</u>		
Vanguard	Treasury Money Market Fund	<u>\$ 6,806,373</u>	<u>\$ 6,806,373</u>
	<u>Mutual Funds</u>		
Fidelity:	Intermediate Treasury Bond Index Fund	\$ 9,342,556	\$ 9,424,871
	Long-Term Treasury Bond Index Fund	180,362	186,801
Vanguard:	Intermediate-Term Investment-Grade Fund Admiral Shares	14,887,161	14,809,808
	Long-Term Investment-Grade Fund Admiral Shares	<u>8,735,147</u>	<u>8,894,550</u>
	<u>Total - Mutual Funds</u>	<u>\$ 33,145,226</u>	<u>\$ 33,316,030</u>

Attachment to 2024 Form 5500  
Schedule SB, Line 25 – Change in Method  
The Retirement Plan for Employees of The Decurion Corporation  
EIN: 95-2460015 / Plan Number: 001

### **Change in Method**

A change in funding method occurred due to a change in valuation software. This was a result of the change in Enrolled Actuary and business organization providing actuarial services to the Plan. Automatic approval under Section 430 and Revenue Procedure 2017-56 is provided for this change in funding method due to the following:

- The funding target and target normal cost are within 3% of the values determined by the prior enrolled actuary for the prior year.
- The actuarial value of assets is within 2% of the values determined by the prior enrolled actuary for the prior year.
- The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial report.