

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 CABLECRAFT RETIREMENT SAVINGS PLAN 1b Three-digit plan number (PN) 001 1c Effective date of plan 07/01/1987 2a Plan sponsor's name (employer, if for a single-employer plan) TORQUE 2020 CMA ACQUISITION LLC DBA CABLECRAFT MOTION CONTROLS 2b Employer Identification Number (EIN) 86-2249043 2c Plan Sponsor's telephone number 330-874-2900 2d Business code (see instructions) 332900

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

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

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

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	302
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	260
	6a(2)	246
	6b	0
	6c	45
	6d	291
	6e	0
	6f	291
	6g(1)	177
6g(2)	222	
6h	38	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

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

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

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

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	(c) Amount	(d) Purpose	

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	(c) Amount	(d) Purpose	

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

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

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

6 Contracts With Allocated Funds:

- a** State the basis of premium rates ▶

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

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

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

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

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

b Balance at the end of the previous year	7b	492962	
c Additions: (1) Contributions deposited during the year	7c(1)	18395	
	(2) Dividends and credits.....	7c(2)	0
	(3) Interest credited during the year.....	7c(3)	5887
	(4) Transferred from separate account	7c(4)	
	(5) Other (specify below).....	7c(5)	47197
	▶ LOAN PAYMENT, CORRECTION, OUTSIDE INVESTMENT TRANSFER		
(6) Total additions	7c(6)	71479	
d Total of balance and additions (add lines 7b and 7c(6))	7d	564441	
e Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	276852
	(2) Administration charge made by carrier.....	7e(2)	1168
	(3) Transferred to separate account	7e(3)	
	(4) Other (specify below).....	7e(4)	12490
▶ OUTSIDE INVESTMENT TRANSFER			
(5) Total deductions	7e(5)	290510	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	273931	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

A Name of plan THE CABLECRAFT RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 TORQUE 2020 CMA ACQUISITION LLC DBA CABLECRAFT MOTION CONTROLS	D Employer Identification Number (EIN) 86-2249043	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 64 37 50	CONTRACT ADMINISTRATION	36759	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

COMMONWEALTH FINANCIAL NETWORK

04-2675571

(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?
27 99	INVESTMENT ADVISORY	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	17733	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

CBIZ BENEFITS & INSURANCE SERVICES

31-1582098

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 99 50 49	CONTRACT ADMINISTRATOR	2950	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	10088	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
COMMONWEALTH FINANCIAL NETWORK	27 99	17733
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL LIFE INSURANCE CO. 42-0127290	INVESTMENT ADVISORY(PLAN), COMMISSIONS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CBIZ BENEFITS & INSURANCE SERVICES	13 50 49 99	10088
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	REFERRAL/SERVICE FEE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan THE CABLECRAFT RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 TORQUE 2020 CMA ACQUISITION LLC DBA CABLECRAFT MOTION CONTROLS	D Employer Identification Number (EIN) 86-2249043

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	3020	0
(2) Participant contributions	1b(2)	8635	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	72943	117585
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	9600977	8962259
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	492962	273931
(15) Other.....	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	10178537	9353775
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	10178537	9353775

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	215489	
(B) Participants.....	2a(1)(B)	653050	
(C) Others (including rollovers).....	2a(1)(C)	299665	
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1168204
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	0	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	6082	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6082
(2) Dividends: (A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	185972	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		185972
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		829206
c Other income	2c		5887
d Total income. Add all income amounts in column (b) and enter total	2d		2195351

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2968534	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2968534
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		14283
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	37296	
(3) Recordkeeping fees	2i(3)	0	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	0	
(6) Bank or trust company trustee/custodial fees	2i(6)	0	
(7) Actuarial fees	2i(7)	0	
(8) Legal fees	2i(8)	0	
(9) Valuation/appraisal fees	2i(9)	0	
(10) Other trustee fees and expenses	2i(10)	0	
(11) Other expenses	2i(11)	0	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		37296
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3020113

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-824762
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: 415 GROUP

(2) EIN: 34-1341400

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	X		213
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

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

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

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

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

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

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	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

A Name of plan <u>THE CABLECRAFT RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>TORQUE 2020 CMA ACQUISITION LLC DBA CABLECRAFT MOTION CONTROLS</u>	D Employer Identification Number (EIN) <u>86-2249043</u>	

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

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

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

1		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): 42-0127290

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702823A.

**The Cablecraft
Retirement Savings Plan**

**Financial Statements
and Supplemental Schedule**

Years Ended December 31, 2024 and 2023



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Independent Auditors' Report

**To the Plan Administrator of
The Cablecraft Retirement Savings Plan
Bolivar, Ohio**

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by banks or similar institutions or insurance carriers that are 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 banks or similar institutions or insurance carriers 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that

the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 Schedule of Assets (Held at End of Year) and supplemental Schedule of Delinquent Contributions as of and for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

Four-Fifteen Group

Certified Public Accountants

**Canton, Ohio
October 13, 2025**

**The Cablecraft
Retirement Savings Plan**

Statements of Net Assets Available for Benefits

(Form 5500 - Schedule H - Part I)

	December 31,	
	2024	2023
Assets		
Investments, at fair value:		
Registered investment companies	\$ 8,962,259	\$ 9,600,977
Fully benefit-responsive investment contract, at contract value	273,931	492,962
Total investments	9,236,190	10,093,939
Receivables:		
Participant contributions	-	8,635
Employer contributions	-	3,020
Notes receivable from participants	117,585	72,943
Total receivables	117,585	84,598
Net Assets Available for Benefits	\$ 9,353,775	\$ 10,178,537

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

**The Cablecraft
Retirement Savings Plan**

Statement of Changes in Net Assets Available for Benefits

(Form 5500 - Schedule H - Part II)

	Year Ended December 31, 2024
Additions to Net Assets Attributed to:	
Investment income (loss):	
Net appreciation (depreciation) in fair value of investments:	
Registered investment companies	\$ 829,206
Interest income on fully benefit-responsive investment contract	5,887
Interest and dividend income	185,972
	1,021,065
 Interest income on notes receivable from participants	 6,082
 Contributions:	
Participant	653,050
Employer	215,489
Rollover	299,665
	1,168,204
Total additions, net of investment income (loss)	2,195,351
 Deductions from Net Assets Attributed to:	
Benefits paid to participants	(2,982,817)
Administrative expenses	(37,296)
Total deductions	(3,020,113)
 Net Increase (Decrease)	 (824,762)
 Net Assets Available for Benefits:	
Beginning of year	10,178,537
End of year	\$ 9,353,775

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

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Cablecraft Retirement Savings Plan provides only general information. Participants should refer to the Plan agreement and the summary plan description for a more complete description of the Plan's provisions.

General

Effective January 1, 2023, the existing Plan was amended and restated to, among other things, change the Plan name from Cable Manufacturing & Assembly Retirement Savings Plan to the Cablecraft Retirement Savings Plan. The defined contribution plan covers substantially all full-time employees of Torque 2020 CMA Acquisition LLC dba Cablecraft Motion Controls (Plan Sponsor) and Cablecraft Motion Controls, LLC, who are not covered by a collective bargaining unit (except where specifically included) who have thirty days of service. Effective January 1, 2024, Cablecraft ISS, LLC became an adopting employer of the Plan. Effective February 1, 2024, Radial Bearing, LLC became an adopting employer of the Plan. The Plan is subject to the provisions of Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each eligible participant is permitted to make pre-tax or post-tax (Roth) elective deferrals of up to a maximum of 100% of their compensation, as defined by the Plan, up to the maximum amount permitted by law. Participants who have attained age fifty before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

Effective January 1, 2023, the Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% and are invested in a designated balanced fund until changed by the participant.

The Plan Sponsor may make a discretionary matching contribution equal to a uniform percentage of the amount of the salary reduction the participants elected to defer. For the year ended December 31, 2024, the Plan Sponsor elected to contribute 50% of the participants' elective deferral for the first 6%, up to 3% of eligible compensation. These matching contributions totaled \$215,489 in 2024. The Plan Sponsor may also make discretionary nonelective contributions as defined in the Plan document. There were no discretionary nonelective contributions made for the year ended December 31, 2024.

Vesting

A participant is fully vested immediately in elective wage deferrals and amounts rolled over from other plans.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

Vesting for employer discretionary matching and nonelective contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5	100%

Participant Accounts

Each participant's account is credited with the participant's contributions including elective deferrals and rollover contributions, allocations of the Plan Sponsor's contributions and plan earnings, net of expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. All investments of the Plan are fully participant directed.

Notes Receivable from Participants

Participants are permitted to borrow from their vested interest of their individual account a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The notes are secured by the participant's vested account balance and are considered a direct investment from their account under the Plan and bear interest at rates ranging from 3.25% to 8.50% at December 31, 2024. These notes are generally payable in equal installments through payroll deductions and carry a reasonable interest rate based on a bank or other professional lender's rate charged for a loan under similar circumstances.

Payment of Benefits

Upon termination of service, a participant having a balance of more than \$5,000 may elect to receive either a lump-sum distribution, a direct rollover distribution, or distributions paid out in equal installment amounts determined by the participant, equal to the value of the participant's vested interest in his or her account. A participant having less than a \$5,000 balance must take a lump-sum distribution. Non-terminated employees may make withdrawals from their elective deferral account balance as a hardship withdrawal prior to reaching normal retirement age. Hardship withdrawals are subject to additional rules and conditions as outlined in the Plan agreement.

Non-terminated employees who have reached age 59 ½ may make withdrawals of up to 100% of their elective deferral, qualified non-elective contribution and qualified matching contribution account balances as an in-service distribution. These employees may also make withdrawals of up to 100% for any non-safe harbor matching contribution or non-elective contribution account balances in which they are 100% vested.

Forfeited Accounts

Forfeitures may be used to reduce future employer contributions or pay plan administrative expenses. As of December 31, 2024 and 2023, unallocated forfeitures of \$43,387 and \$21,351, respectively, were available to reduce future employer contributions or pay administrative expenses. During the year ended December 31, 2024, \$48,507 was transferred into the forfeitures account and \$26,471 of forfeitures were used to reduce employer contributions or pay administrative expenses.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan's financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Sponsor to make estimates that affect certain reported amounts in the financial statements and accompanying notes. Accordingly, actual results may differ from these estimates.

Investment Valuation and Income Recognition

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the investment advisers, custodian, and insurance company. See Note 4 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. If a participant does not make note repayments and the plan administrator considers the participant note to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan agreement.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Certain investment management and other fees are paid directly by the Plan. Fees related to the administration of benefit payments and notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

3. Information Provided by the Custodians

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments and notes receivable from participants held at December 31, 2024 and 2023, and investment income (loss) and benefit payments for the year ended December 31, 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Principal Trust Company, the custodian.

4. Fair Value Measurements

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

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

Level 2 - Inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

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

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

The Plan's assets in the following tables, set forth by level within the fair value hierarchy, are as follows:

December 31, 2024:	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments, at fair value:				
Registered investment companies	\$ 8,962,259	\$ -	\$ -	\$ 8,962,259

December 31, 2023:	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments, at fair value:				
Registered investment companies	\$ 9,600,977	\$ -	\$ -	\$ 9,600,977

There were no Plan investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31, 2024 or 2023.

5. Fully Benefit-Responsive Investment Contract

The Plan has entered the Principal Fixed Income Guaranteed Option, which is a guaranteed general account backed group annuity contract issued by Principal Life Insurance Company to Principal Trust Company, as custodians. The Principal Fixed Income Guaranteed Option is a traditional investment contract guaranteed by Principal Life Insurance Company that guarantees a rate of interest for a specified period of time as determined or allowed by the Plan that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. In accordance with the terms of the existing contract, the crediting rate is reset on a semi-annual basis. The crediting rate is net of administrative fees.

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates.

Benefit payments, as described in the contract, are made at contract value (i.e. no fair value adjustments or surrender charge adjustments) for Plan benefit events. An employer-level liquidation or employer-initiated transfer of the Plan's interest in the Principal Fixed Income Guaranteed Option would be subject to either a 12-month irrevocable advance notice or a 5% surrender charge, whichever is selected by the plan administrator. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

6. Plan Termination

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

7. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan Sponsor by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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

8. Transactions with Parties in Interest

Principal Trust Company is the custodian of the Plan and hold all of the Plan's investments. Principal Trust Company is party in interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties in interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Plan Sponsor. Other than as described above or pursuant to a trust agreement, the Plan has no agreements or transactions with any parties in interest.

9. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

10. Delinquent Participant Contributions

The Plan Sponsor made a late participant contribution to the Plan for the year ended December 31, 2024. The Plan Sponsor contributed the late amount totaling \$213 for a payroll date in 2021 during the year.

A disclosure has been made on the Form 5500, Schedule H, Part 4, line 4a that \$213 of a participant's contributions were not made within the time period described in 29 CFR 2510-.3-102, which is considered a Section 4975(a) prohibited transaction.

The prohibited transaction has been corrected and lost earnings deposited into the Plan.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

11. Subsequent Events

The Plan Sponsor has evaluated subsequent events through October 13, 2025, which is the date the financial statements were available to be issued.

Effective January 22, 2025, the Plan Sponsor entered into an agreement with a new trustee and third-party administrator (TPA) to provide recordkeeping and administrative services for the Plan. In connection with the transition, the Plan adopted a restated plan document prepared by the new TPA to reflect current regulatory requirements and administrative procedures.

The transfer of plan administration and recordkeeping responsibilities was completed on January 22, 2025, and all participant account balances and plan records were successfully transitioned to the new TPA as of that date. The Plan Sponsor believes that the change in TPA and the adoption of the new plan document will not have a material effect on the Plan's financial statements as of and for the year ended December 31, 2024.

**The Cablecraft
Retirement Savings Plan**

Schedule of Delinquent Participant Contributions

(Form 5500 - Schedule H - Part IV, Line 4(a))

December 31, 2024

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
✓	\$ -	\$ 213	\$ -	\$ -

See independent auditors' report.

The Cablecraft Retirement Savings Plan

Schedule of Assets (Held at End of Year)

(Form 5500 - Schedule H - Part IV, Line 4(i))

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
	Ab Small Cap Growth Portfolio Z Fund	Registered investment company	**	\$ 122,335
	American Century Mid-Cap Value R6 Fund	Registered investment company	**	317,481
	American Funds 2010 Target Date Retirement R6 Fund	Registered investment company	**	942,652
	American Funds 2015 Target Date Retirement R6 Fund	Registered investment company	**	11,161
	American Funds 2020 Target Date Retirement R6 Fund	Registered investment company	**	136,125
	American Funds 2025 Target Date Retirement R6 Fund	Registered investment company	**	458,994
	American Funds 2030 Target Date Retirement R6 Fund	Registered investment company	**	1,929,386
	American Funds 2035 Target Date Retirement R6 Fund	Registered investment company	**	808,844
	American Funds 2040 Target Date Retirement R6 Fund	Registered investment company	**	186,083
	American Funds 2045 Target Date Retirement R6 Fund	Registered investment company	**	216,987
	American Funds 2050 Target Date Retirement R6 Fund	Registered investment company	**	103,636
	American Funds 2055 Target Date Retirement R6 Fund	Registered investment company	**	53,949
	American Funds 2060 Target Date Retirement R6 Fund	Registered investment company	**	349,504
	American Funds 2065 Target Date Retirement R6 Fund	Registered investment company	**	22,871
	American Funds 2070 Target Date Retirement R6 Fund	Registered investment company	**	71
	American Funds Europacific Growth R6 Fund	Registered investment company	**	159,266
	American Funds New Perspective R6 Fund	Registered investment company	**	100,824
	Carillon Eagle Mid Cap Growth R6 Fund	Registered investment company	**	111,544
	Invesco Developing Markets R6 Fund	Registered investment company	**	169,823
	Jp Morgan Core Bond R6 Fund	Registered investment company	**	416,759
	Macquarie Small Cap Value R6 Fund	Registered investment company	**	149,129
	Mfs Corporate Bond R6 Fund	Registered investment company	**	81,504
	Pimco International Bond (Us Dollar-Hedged) I Fund	Registered investment company	**	128,834
*	Principal Capital Appreciation Inst Fund	Registered investment company	**	231,083
*	Principal Equity Income Inst Fund	Registered investment company	**	313,378
*	Principal International Equity Index R6 Fund	Registered investment company	**	182,818
*	Principal Largecap Growth I R6 Fund	Registered investment company	**	690,084
*	Principal Largecap S&P 500 Index Inst Fund	Registered investment company	**	262,236
*	Principal Midcap S&P 400 Index R6 Fund	Registered investment company		147,526
*	Principal Smallcap S&P 600 Index R6 Fund	Registered investment company	**	157,372
				8,962,259
*	Principal Fixed Income Guaranteed Option	Guaranteed investment contract	**	273,931
*	Notes receivable from participants	3.25% - 8.50%	-0-	117,585
				\$ 9,353,775

* Identifies parties in interest to the Plan (see Note 8)

** Costs have been omitted due to participant-directed transactions under an individual account plan

See independent auditors' report.

**The Cablecraft
Retirement Savings Plan**

**Financial Statements
and Supplemental Schedule**

Years Ended December 31, 2024 and 2023



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Independent Auditors' Report

**To the Plan Administrator of
The Cablecraft Retirement Savings Plan
Bolivar, Ohio**

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the plan (investment information) by banks or similar institutions or insurance carriers that are 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 banks or similar institutions or insurance carriers 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 3 to the financial statements, is complete and accurate.

Opinion

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

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that

the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 Schedule of Assets (Held at End of Year) and supplemental Schedule of Delinquent Contributions as of and for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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

Four-Fifteen Group

Certified Public Accountants

**Canton, Ohio
October 13, 2025**

**The Cablecraft
Retirement Savings Plan**

Statements of Net Assets Available for Benefits

(Form 5500 - Schedule H - Part I)

	December 31,	
	2024	2023
Assets		
Investments, at fair value:		
Registered investment companies	\$ 8,962,259	\$ 9,600,977
Fully benefit-responsive investment contract, at contract value	273,931	492,962
Total investments	9,236,190	10,093,939
Receivables:		
Participant contributions	-	8,635
Employer contributions	-	3,020
Notes receivable from participants	117,585	72,943
Total receivables	117,585	84,598
Net Assets Available for Benefits	\$ 9,353,775	\$ 10,178,537

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

**The Cablecraft
Retirement Savings Plan**

Statement of Changes in Net Assets Available for Benefits

(Form 5500 - Schedule H - Part II)

	Year Ended December 31, 2024
Additions to Net Assets Attributed to:	
Investment income (loss):	
Net appreciation (depreciation) in fair value of investments:	
Registered investment companies	\$ 829,206
Interest income on fully benefit-responsive investment contract	5,887
Interest and dividend income	185,972
	1,021,065
 Interest income on notes receivable from participants	 6,082
 Contributions:	
Participant	653,050
Employer	215,489
Rollover	299,665
	1,168,204
Total additions, net of investment income (loss)	2,195,351
 Deductions from Net Assets Attributed to:	
Benefits paid to participants	(2,982,817)
Administrative expenses	(37,296)
Total deductions	(3,020,113)
 Net Increase (Decrease)	 (824,762)
 Net Assets Available for Benefits:	
Beginning of year	10,178,537
End of year	\$ 9,353,775

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

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

1. Description of the Plan

The following description of the Cablecraft Retirement Savings Plan provides only general information. Participants should refer to the Plan agreement and the summary plan description for a more complete description of the Plan's provisions.

General

Effective January 1, 2023, the existing Plan was amended and restated to, among other things, change the Plan name from Cable Manufacturing & Assembly Retirement Savings Plan to the Cablecraft Retirement Savings Plan. The defined contribution plan covers substantially all full-time employees of Torque 2020 CMA Acquisition LLC dba Cablecraft Motion Controls (Plan Sponsor) and Cablecraft Motion Controls, LLC, who are not covered by a collective bargaining unit (except where specifically included) who have thirty days of service. Effective January 1, 2024, Cablecraft ISS, LLC became an adopting employer of the Plan. Effective February 1, 2024, Radial Bearing, LLC became an adopting employer of the Plan. The Plan is subject to the provisions of Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each eligible participant is permitted to make pre-tax or post-tax (Roth) elective deferrals of up to a maximum of 100% of their compensation, as defined by the Plan, up to the maximum amount permitted by law. Participants who have attained age fifty before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans.

Effective January 1, 2023, the Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% and are invested in a designated balanced fund until changed by the participant.

The Plan Sponsor may make a discretionary matching contribution equal to a uniform percentage of the amount of the salary reduction the participants elected to defer. For the year ended December 31, 2024, the Plan Sponsor elected to contribute 50% of the participants' elective deferral for the first 6%, up to 3% of eligible compensation. These matching contributions totaled \$215,489 in 2024. The Plan Sponsor may also make discretionary nonelective contributions as defined in the Plan document. There were no discretionary nonelective contributions made for the year ended December 31, 2024.

Vesting

A participant is fully vested immediately in elective wage deferrals and amounts rolled over from other plans.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

Vesting for employer discretionary matching and nonelective contributions is as follows:

<u>Years of Service</u>	<u>Vesting %</u>
Less than 1	0%
1	20%
2	40%
3	60%
4	80%
5	100%

Participant Accounts

Each participant's account is credited with the participant's contributions including elective deferrals and rollover contributions, allocations of the Plan Sponsor's contributions and plan earnings, net of expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account. All investments of the Plan are fully participant directed.

Notes Receivable from Participants

Participants are permitted to borrow from their vested interest of their individual account a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance, whichever is less. The notes are secured by the participant's vested account balance and are considered a direct investment from their account under the Plan and bear interest at rates ranging from 3.25% to 8.50% at December 31, 2024. These notes are generally payable in equal installments through payroll deductions and carry a reasonable interest rate based on a bank or other professional lender's rate charged for a loan under similar circumstances.

Payment of Benefits

Upon termination of service, a participant having a balance of more than \$5,000 may elect to receive either a lump-sum distribution, a direct rollover distribution, or distributions paid out in equal installment amounts determined by the participant, equal to the value of the participant's vested interest in his or her account. A participant having less than a \$5,000 balance must take a lump-sum distribution. Non-terminated employees may make withdrawals from their elective deferral account balance as a hardship withdrawal prior to reaching normal retirement age. Hardship withdrawals are subject to additional rules and conditions as outlined in the Plan agreement.

Non-terminated employees who have reached age 59 ½ may make withdrawals of up to 100% of their elective deferral, qualified non-elective contribution and qualified matching contribution account balances as an in-service distribution. These employees may also make withdrawals of up to 100% for any non-safe harbor matching contribution or non-elective contribution account balances in which they are 100% vested.

Forfeited Accounts

Forfeitures may be used to reduce future employer contributions or pay plan administrative expenses. As of December 31, 2024 and 2023, unallocated forfeitures of \$43,387 and \$21,351, respectively, were available to reduce future employer contributions or pay administrative expenses. During the year ended December 31, 2024, \$48,507 was transferred into the forfeitures account and \$26,471 of forfeitures were used to reduce employer contributions or pay administrative expenses.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

2. Summary of Significant Accounting Policies

Basis of Accounting

The Plan's financial statements have been prepared on the accrual basis of accounting.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Sponsor to make estimates that affect certain reported amounts in the financial statements and accompanying notes. Accordingly, actual results may differ from these estimates.

Investment Valuation and Income Recognition

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

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's trustees determine the Plan's valuation policies utilizing information provided by the investment advisers, custodian, and insurance company. See Note 4 for a discussion of fair value measurements.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. If a participant does not make note repayments and the plan administrator considers the participant note to be in default, the note balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan agreement.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Certain investment management and other fees are paid directly by the Plan. Fees related to the administration of benefit payments and notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

3. Information Provided by the Custodians

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and supplemental schedules, including investments and notes receivable from participants held at December 31, 2024 and 2023, and investment income (loss) and benefit payments for the year ended December 31, 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Principal Trust Company, the custodian.

4. Fair Value Measurements

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

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

Level 2 - Inputs other than quoted prices that are observable for the asset or liability and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

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

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

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

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

The Plan's assets in the following tables, set forth by level within the fair value hierarchy, are as follows:

December 31, 2024:	Level 1	Level 2	Level 3	Total
Investments, at fair value:				
Registered investment companies	\$ 8,962,259	\$ -	\$ -	\$ 8,962,259

December 31, 2023:	Level 1	Level 2	Level 3	Total
Investments, at fair value:				
Registered investment companies	\$ 9,600,977	\$ -	\$ -	\$ 9,600,977

There were no Plan investments whose fair value is estimated using NAV per share (or its equivalent) as of December 31, 2024 or 2023.

5. Fully Benefit-Responsive Investment Contract

The Plan has entered the Principal Fixed Income Guaranteed Option, which is a guaranteed general account backed group annuity contract issued by Principal Life Insurance Company to Principal Trust Company, as custodians. The Principal Fixed Income Guaranteed Option is a traditional investment contract guaranteed by Principal Life Insurance Company that guarantees a rate of interest for a specified period of time as determined or allowed by the Plan that will be credited to participant accounts. This contract meets the fully benefit-responsive investment contract criteria and is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Due to the nature of the contract, there are no specific underlying assets assigned. As a result, the average yield earned by the Plan is the yield earned (i.e. interest credited) on the group annuity contract. In accordance with the terms of the existing contract, the crediting rate is reset on a semi-annual basis. The crediting rate is net of administrative fees.

The contract is backed by the full faith and creditworthiness of the issuer. Guarantees are based on the claims-paying ability of the issuer and not on the value of the securities within the insurer's general account. Key factors that could influence future crediting interest rates are changes in interest rates, and default or credit failures of the securities in the insurer's general assets. Past interest rates are not indicative of future interest rates.

Benefit payments, as described in the contract, are made at contract value (i.e. no fair value adjustments or surrender charge adjustments) for Plan benefit events. An employer-level liquidation or employer-initiated transfer of the Plan's interest in the Principal Fixed Income Guaranteed Option would be subject to either a 12-month irrevocable advance notice or a 5% surrender charge, whichever is selected by the plan administrator. The plan administrator does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

6. Plan Termination

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

7. Tax Status

The Internal Revenue Service (IRS) has determined and informed the Plan Sponsor by a letter dated June 30, 2020, that the Plan and related trust are designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the determination letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

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

8. Transactions with Parties in Interest

Principal Trust Company is the custodian of the Plan and hold all of the Plan's investments. Principal Trust Company is party in interest of the Plan as defined by ERISA Section 3(14), and accordingly investment transactions in the funds are parties in interest transactions. Certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records are absorbed by the Plan Sponsor. Other than as described above or pursuant to a trust agreement, the Plan has no agreements or transactions with any parties in interest.

9. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits.

10. Delinquent Participant Contributions

The Plan Sponsor made a late participant contribution to the Plan for the year ended December 31, 2024. The Plan Sponsor contributed the late amount totaling \$213 for a payroll date in 2021 during the year.

A disclosure has been made on the Form 5500, Schedule H, Part 4, line 4a that \$213 of a participant's contributions were not made within the time period described in 29 CFR 2510-.3-102, which is considered a Section 4975(a) prohibited transaction.

The prohibited transaction has been corrected and lost earnings deposited into the Plan.

The Cablecraft Retirement Savings Plan

Notes to Financial Statements

11. Subsequent Events

The Plan Sponsor has evaluated subsequent events through October 13, 2025, which is the date the financial statements were available to be issued.

Effective January 22, 2025, the Plan Sponsor entered into an agreement with a new trustee and third-party administrator (TPA) to provide recordkeeping and administrative services for the Plan. In connection with the transition, the Plan adopted a restated plan document prepared by the new TPA to reflect current regulatory requirements and administrative procedures.

The transfer of plan administration and recordkeeping responsibilities was completed on January 22, 2025, and all participant account balances and plan records were successfully transitioned to the new TPA as of that date. The Plan Sponsor believes that the change in TPA and the adoption of the new plan document will not have a material effect on the Plan's financial statements as of and for the year ended December 31, 2024.

**The Cablecraft
Retirement Savings Plan**

Schedule of Delinquent Participant Contributions

(Form 5500 - Schedule H - Part IV, Line 4(a))

December 31, 2024

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			
Check here if Late Participant Loan Repayments are included:	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under VFCP and PTE 2002-51
✓	\$ -	\$ 213	\$ -	\$ -

See independent auditors' report.

The Cablecraft Retirement Savings Plan

Schedule of Assets (Held at End of Year)

(Form 5500 - Schedule H - Part IV, Line 4(i))

December 31, 2024

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value	
	Ab Small Cap Growth Portfolio Z Fund	Registered investment company	**	\$ 122,335
	American Century Mid-Cap Value R6 Fund	Registered investment company	**	317,481
	American Funds 2010 Target Date Retirement R6 Fund	Registered investment company	**	942,652
	American Funds 2015 Target Date Retirement R6 Fund	Registered investment company	**	11,161
	American Funds 2020 Target Date Retirement R6 Fund	Registered investment company	**	136,125
	American Funds 2025 Target Date Retirement R6 Fund	Registered investment company	**	458,994
	American Funds 2030 Target Date Retirement R6 Fund	Registered investment company	**	1,929,386
	American Funds 2035 Target Date Retirement R6 Fund	Registered investment company	**	808,844
	American Funds 2040 Target Date Retirement R6 Fund	Registered investment company	**	186,083
	American Funds 2045 Target Date Retirement R6 Fund	Registered investment company	**	216,987
	American Funds 2050 Target Date Retirement R6 Fund	Registered investment company	**	103,636
	American Funds 2055 Target Date Retirement R6 Fund	Registered investment company	**	53,949
	American Funds 2060 Target Date Retirement R6 Fund	Registered investment company	**	349,504
	American Funds 2065 Target Date Retirement R6 Fund	Registered investment company	**	22,871
	American Funds 2070 Target Date Retirement R6 Fund	Registered investment company	**	71
	American Funds Europacific Growth R6 Fund	Registered investment company	**	159,266
	American Funds New Perspective R6 Fund	Registered investment company	**	100,824
	Carillon Eagle Mid Cap Growth R6 Fund	Registered investment company	**	111,544
	Invesco Developing Markets R6 Fund	Registered investment company	**	169,823
	Jp Morgan Core Bond R6 Fund	Registered investment company	**	416,759
	Macquarie Small Cap Value R6 Fund	Registered investment company	**	149,129
	Mfs Corporate Bond R6 Fund	Registered investment company	**	81,504
	Pimco International Bond (Us Dollar-Hedged) I Fund	Registered investment company	**	128,834
*	Principal Capital Appreciation Inst Fund	Registered investment company	**	231,083
*	Principal Equity Income Inst Fund	Registered investment company	**	313,378
*	Principal International Equity Index R6 Fund	Registered investment company	**	182,818
*	Principal Largecap Growth I R6 Fund	Registered investment company	**	690,084
*	Principal Largecap S&P 500 Index Inst Fund	Registered investment company	**	262,236
*	Principal Midcap S&P 400 Index R6 Fund	Registered investment company		147,526
*	Principal Smallcap S&P 600 Index R6 Fund	Registered investment company	**	157,372
				8,962,259
*	Principal Fixed Income Guaranteed Option	Guaranteed investment contract	**	273,931
*	Notes receivable from participants	3.25% - 8.50%	-0-	117,585
				\$ 9,353,775

* Identifies parties in interest to the Plan (see Note 8)

** Costs have been omitted due to participant-directed transactions under an individual account plan

See independent auditors' report.