Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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.**

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

1a Name of plan
BEST LIGHTING PRODUCTS, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan
01/01/2005

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
BEST LIGHTING PRODUCTS, INC.

1213 ETNA PARKWAY
PATASKALA, OH 43062

2b Employer Identification Number (EIN)
33-0748826

2c Plan Sponsor's telephone number
740-964-5751

2d Business code (see instructions)
423600

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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2025	KELLY.KALBES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address [X] 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**	191
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	**6a(1)**	157
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	157
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	35
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	192
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f	Total. Add lines **6d** and **6e**.	**6f**	192
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	125
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	126
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

2E 2F 2G 2J 2K 2T 3B 3D 3H

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

9a Plan funding arrangement (check all that apply)

(1) [X] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts
(3) [X] Trust
(4) [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1) [X] Insurance
(2) [ ] Code section 412(e)(3) insurance contracts
(3) [X] Trust
(4) [ ] 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) [X] **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) [X] **H** (Financial Information)
(2) [ ] **I** (Financial Information – Small Plan)
(3) [X] **A** (Insurance Information) – Number Attached 1
(4) [X] **C** (Service Provider Information)
(5) [X] **D** (DFE/Participating Plan Information)
(6) [ ] **G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code______________________

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service / Department of Labor Employee Benefits Security Administration / Pension Benefit Guaranty Corporation	Insurance Information	OMB No. 1210-0110
	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).	2024
	▶ **File as an attachment to Form 5500.**	
	▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	**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 BEST LIGHTING PRODUCTS, INC. 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BEST LIGHTING PRODUCTS, INC.	**D** Employer Identification Number (EIN) 33-0748826

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

1 Coverage Information:

(a) Name of insurance carrier
VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	**(c)** NAIC code	**(d)** Contract or identification number	**(e)** Approximate number of persons covered at end of policy or contract year	Policy or contract year **(f)** From	**(g)** To
71-0294708	86509	YH4549	192	01/01/2024	12/31/2024

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	4	331217
5	Current value of plan's interest under this contract in separate accounts at year end	5	7481768

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 ▶ GROUP PENSION FUNDING

b	Balance at the end of the previous year			7b	420785
c	Additions: (1) Contributions deposited during the year	7c(1)	55305		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	9143		
	(4) Transferred from separate account	7c(4)			
	(5) Other (specify below) ▶ *	7c(5)	3896		
	(6)Total additions			7c(6)	68344
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	489129
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	16381		
	(2) Administration charge made by carrier	7e(2)	103		
	(3) Transferred to separate account	7e(3)	125897		
	(4) Other (specify below) ▶ *	7e(4)	3307		
	(5) Total deductions			7e(5)	145688
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	343441

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)**	
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)**	
(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)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ 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)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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 BEST LIGHTING PRODUCTS, INC. 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BEST LIGHTING PRODUCTS, INC.	**D** Employer Identification Number (EIN) 33-0748826

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).. . . . . [X] 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

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(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)

VOYA RETIREMENT INSURANCE & ANNUITY

71-0294708

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
64	SERVICE PROVIDER	2600	Yes [X] No [ ]	Yes [X] No [ ]	141	Yes [ ] No [X]

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

GLOBAL RETIREMENT PARTNERS LLC

47-1411118

(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?
99	SERVICE PROVIDER	0	Yes [X] No [ ]	Yes [ ] No [X]	32665	Yes [ ] No [X]

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

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

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
GLOBAL RETIREMENT PARTNERS LLC	99	32665

(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.
VOYA RETIREMENT INSURANCE AND ANNUI 71-0294708	OTHER FEES

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	**DFE/Participating Plan 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.**	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
BEST LIGHTING PRODUCTS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
BEST LIGHTING PRODUCTS, INC.

D Employer Identification Number (EIN)
33-0748826

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: VARIABLE ANNUITY ACCOUNT D

b Name of sponsor of entity listed in (a): VOYA RETIREMENT INSURANCE & ANNUITY CO

c EIN-PN 71-0294708-000 | **d** Entity code P | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7481768

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

c EIN-PN | **d** Entity code | **e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

Part II Information on Participating Plans (to be completed by DFEs, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN
a Plan name	
b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
BEST LIGHTING PRODUCTS, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
BEST LIGHTING PRODUCTS, INC.

D Employer Identification Number (EIN)
33-0748826

Part I Asset and Liability Statement

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	231359	223394
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	6297437	7481768
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	420785	343441
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(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	6949581	8048603
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	6949581	8048603

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)	292691	
(B) Participants	2a(1)(B)	548662	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		841353
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	19089	
(F) Other	2b(1)(F)	9143	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		28232
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		894935
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		-3058
d Total income. Add all **income** amounts in column (b) and enter total	2d		1761462

Expenses

		(a) Amount	(b) Total
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	659840	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		659840
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	2500	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	100	
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		2600
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		662440

Net Income and Reconciliation

		(a) Amount	(b) Total
k Net income (loss). Subtract line **2j** from line **2d**	2k		1099022
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) [X] 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) [X] 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: RSM US LLP **(2)** EIN: 42-0714325

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.)	**4a**	X		5010
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.)	**4b**		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.)	**4c**		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.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	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?	**4f**		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?	**4g**		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?	**4h**		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.)	**4i**	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.)	**4j**		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?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**		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.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**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 BEST LIGHTING PRODUCTS, INC. 401(K) PLAN	**B** Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 BEST LIGHTING PRODUCTS, INC.	**D** Employer Identification Number (EIN) 33-0748826

Part I Distributions

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

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

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

EIN(s): 71-0294708 ____________

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: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).	**14a**	
b The plan year immediately preceding the current plan year. ☐ 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. ☐ 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 Q702844A .

Best Lighting Products, Inc. 401(k) Plan

Financial Report
December 31, 2024

Contents

Independent Auditor's Report

Board of Directors
Best Lighting Products, Inc. 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the financial statements of Best Lighting Products, Inc. 401(k) 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, the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements..

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

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

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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

Emphasis of Matter–Subsequent Event
As discussed in Note 9 to the financial statements, management of the Company entered into an agreement on August 27, 2025 to merge the Plan into the Unison Pooled Employer Plan effective September 30, 2025. All plan assets will be transferred to the control of the Unison Pooled Employer Plan. Our opinion has not been modified with respect to this matter.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, 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 within one year after the date that the financial statements are issued or available to be issued.

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

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

In performing an audit in accordance with GAAS, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 U.S. GAAP.

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 U.S. GAAP.

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

Other Matter—Supplemental Schedules Required by ERISA

The supplemental schedules of delinquent participant contributions for the year ended December 31, 2024, and assets (held at end of year) as of 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with GAAS. 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL'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).

RSM US LLP

Columbus, Ohio
October 13, 2025

Best Lighting Products, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

	2024	2023
Assets		
Investments, at fair value:		
Pooled separate accounts	**$ 7,481,768**	$ 6,297,437
Investment, at contract value:		
Guaranteed annuity contract	**343,441**	420,785
Receivables:		
Notes receivable from participants	**223,394**	231,359
Net assets available for benefits	**$ 8,048,603**	$ 6,949,581

See notes to financial statements.

Best Lighting Products, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2024

Additions:	
Investment income:	
Net appreciation in fair value of investments	$ 901,020
Interest income on notes receivable from participants	19,089
Contributions:	
Participant	548,662
Employer	292,691
Total contributions	841,353
Total additions	1,761,462
Deductions:	
Benefits paid to participants or beneficiaries	659,840
Administrative fees	2,600
Total deductions	662,440
Net increase	1,099,022
Net assets available for benefits:	
Beginning	6,949,581
Ending	$ 8,048,603

See notes to financial statements.

Note 1. Description of Plan

The following description of Best Lighting Products, Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General: The Plan was established on January 1, 2005. The Plan is a safe harbor defined contribution plan sponsored by Best Lighting Products, Inc. (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan allows employees from Emergency Exit Lighting Products, Inc., Cost Less Lighting, Inc., Contractor Lighting & Supply, Inc. and CABATech, LLC, as related employers, to participate in the Plan.

Each employee, with the exception of excluded employees as defined in the Plan document, is eligible to participate in the Plan following the completion of one year of service (1,000 hours) and attainment of age 21. Once participants are eligible for the Plan, they can enroll the first day of the following quarter and begin making participant deferrals and receive safe harbor matching contributions. Participants direct the investments of contributions into various investment options offered by the Plan. The Plan currently offers several pooled separate accounts and one guaranteed annuity contract as investment options.

Contributions: Participants may contribute to the Plan each year up to the maximum percentage of their compensation allowable on a pretax basis not to exceed the limits imposed by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to contribute additional catch-up contributions, as allowed under the IRC. Participants may increase or decrease their contribution amount at any time. Participants may also contribute amounts representing distributions from other qualified plans. Company safe harbor matching contributions are made in an amount equal to 100% of elective deferrals that do not exceed 4% of participant compensation. The Company may also make a discretionary additional matching contribution that will not exceed 6% of participant compensation. No discretionary additional matching contribution was made during the plan year ended December 31, 2024.

The Company may also make discretionary employer nonelective contributions. No discretionary employer nonelective contribution was made by the Company during the plan year ended December 31, 2024. All contributions are invested in the investment options at the direction of the participant. Contributions are subject to certain limitations.

Participant accounts: Each participant's account is credited with the participant's contributions and an allocation of: (a) Company safe harbor matching contributions, (b) Company discretionary contributions and (c) Plan earnings and losses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their contributions, employer safe harbor matching contributions and discretionary employer contributions, plus actual earnings thereon.

Investment options: Upon enrollment in the Plan, participants may elect to allocate contributions between the fund options available under the Plan in increments of 1%. Earnings on all funds, including appreciation and depreciation in the fair value of investments, are determined daily by the annuity provider for the variable annuity funds or guaranteed annuity contract. Participants may transfer account contributions on a daily basis and may transfer account balances in 1% increments on a daily basis.

Note 1. Description of Plan (Continued)

If a participant does not make an investment option election, contributions are automatically allocated in accordance with the default investment alternatives established under the Plan. These default investments would be made in accordance with specific rules under which the fiduciaries of the Plan, including the employer, the custodian and the Plan Administrator, are relieved of any legal liability for any losses resulting from the default investments.

Notes receivable from participants: Participants may borrow a minimum of $1,000 up to a maximum of the lesser of $50,000 or 50% of their vested account balance. A participant is only permitted to have one loan outstanding at a time. The loan amount will process as a reduction of the elected investment funds on a pro rata basis. Generally, the loan term may not exceed 60 months unless the loan is for the purchase of the participant's principal residence. The loans are secured by the balance in the participant's account and have a fixed interest rate of 1% over prime interest rate. As of December 31, 2024 and 2023, the prime interest rate was 9.50% and 8.50%, respectively. Principal and interest is paid ratably through payroll deductions.

Payments of benefits: A participant may receive the value of his or her vested account upon retirement, attainment of age 59½, disability or termination as a lump-sum distribution. Upon death of a participant, the beneficiary shall be entitled to the full value of the account. Hardship withdrawals, as defined in the Plan, are also available to participants.

Plan termination: Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under 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 (U.S. GAAP) requires management to make certain estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value (except for fully benefit-responsive contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for 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. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Delinquent loans are treated as distributions based upon the terms of the Plan document.

Contributions: Participant contributions, safe harbor matching contributions and discretionary additional matching contribution (if elected by the Company) are recognized when the participant contributions are withheld from the participant's earnings. Discretionary employer nonelective contributions are recognized when declared by the Company.

Note 2. Summary of Significant Accounting Policies (Continued)

Payment of benefits: Benefits are recorded when paid.

Administrative expenses: Administrative expenses are paid by the Company, except for participant fees related to distribution and loan withdrawals, which are paid from the participants' accounts.

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 statements of net assets available for benefits.

Subsequent events: The Plan Administrator has evaluated subsequent events through October 13, 2025, the date on which the financial statements were available to be issued.

Note 3. Tax Status

The Plan has adopted a preapproved plan document that has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the preapproved plan document was in compliance with applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since adopting the preapproved plan document; however, the Plan Administrator believes the Plan is designed, and is being operated, in compliance with the applicable requirements of the IRC.

Note 4. Information Certified by Voya Retirement Insurance and Annuity Company (Voya)

The following is a summary of the Plan's asset information as of December 31, 2024 and 2023, and for the year ended December 31, 2024, included throughout the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified as complete and accurate by Voya, a qualified institution:

	2024	2023
Investments, at fair value:		
Pooled separate accounts	$ 7,481,768	$ 6,297,437
Investments, at contract value:		
Guaranteed annuity contract	$ 343,441	$ 420,785

Voya also certified to the completeness and accuracy $901,020 of net appreciation in fair value of investments for the year ended December 31, 2024.

Note 5. Fair Value Measurements:

Accounting Standards Codification (ASC) Topic 820, Fair Value Measurement, 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset's 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.

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

Pooled separate accounts: The pooled separate account value is a daily-calculated unit value based on the underlying mutual funds of the account. The pooled separate account is valued at net asset value (NAV). The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different form the reported NAV. The Plan's interests in the pooled separate accounts are valued based on the information reported by the custodian.

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

	2024			
Description	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	$ -	$ -	$ -	$ -
Investments measured at NAV (a)				7,481,768
Investments at fair value				$ 7,481,768

Note 5. Fair Value Measurements (Continued)

	2023			
Description	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	$ -	$ -	$ -	$ -
Investments measured at NAV (a)				6,297,437
Investments at fair value				$ 6,297,437

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Changes in fair value levels: The availability of market data is monitored to assess the appropriate classification of investments within the fair value hierarchy. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The following tables summarize investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	2024			
Investment	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Target retirement funds (b)	$ 3,733,191	$ -	Daily	None
Small cap funds (c)	372,364	-	Daily	None
Mid cap funds (d)	265,743	-	Daily	None
Large cap funds (e)	2,195,387	-	Daily	None
Fixed-income (f)	214,663	-	Daily	None
International (g)	434,102	-	Daily	None
Money market (h)	172	-	Daily	None
Specialty (i)	266,146	-	Daily	None
	$ 7,481,768	$ -		

Note 5. Fair Value Measurements (Continued)

	2023			
Investment	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Target retirement funds (b)	$ 2,954,913	$ -	Daily	None
Small cap funds (c)	332,680	-	Daily	None
Mid cap funds (d)	178,157	-	Daily	None
Large cap funds (e)	2,006,154	-	Daily	None
Fixed-income (f)	190,312	-	Daily	None
International (g)	340,268	-	Daily	None
Money market (h)	152	-	Daily	None
Specialty (i)	294,801	-	Daily	None
	$ 6,297,437	$ -		

(b) Target retirement funds invest in a combination of assets such as aggressive stocks, international stocks, large-company stocks, government bonds, foreign bonds or money markets. The allocation percentage to each asset type may be fixed, bounded by a range or determined at the discretion of the manager.

(c) Small cap funds seek capital appreciation by investing primarily in stocks of small companies. Generally, these companies are striving to develop new products or markets and have above-average earnings growth potential. Because of their smaller size, these companies may face greater business risk and investments in these funds generally carry much higher risk than other domestic equity funds.

(d) Mid cap funds seek capital appreciation by investing primarily in stocks of medium-sized companies. Generally, these companies are striving to develop new products or markets and have above-average earnings growth potential.

(e) Large cap funds seek long-term growth of capital or a combination of growth and income by investing primarily in stocks of larger, mature companies. The investment styles exhibited are value and blend. Stocks are selected for price appreciation and for the value of the current income provided through dividends. These funds generally exhibit a lower level of price volatility, due to the types of companies they favor, such as those able to pay dividends along with older, more mature companies.

(f) Fixed-income funds are invested in fixed-income securities that have been determined to be appropriate for the investment goal. Investors here are primarily seeking income or growth of income, with less emphasis on capital appreciation. Funds in this asset class vary greatly in their risk profiles. The issuer, credit quality of the underlying investments, and the average duration of the portfolio play important roles in determining the risk profile of the fund. Fixed-income funds that have significant investments in below-investment-grade bonds (junk bonds) or bonds of foreign issuers would be categorized as high yield or international bonds. Portfolios consisting of investment-grade corporate bonds, mortgages, government bonds and, to a lesser degree, preferred stock, foreign or convertible bonds typically land in the intermediate term bond category. Shorter duration and high-credit-quality funds are typically categorized as short-term bond or short-term government funds.

Note 5. Fair Value Measurements (Continued)

(g) International funds can have an investment style of Foreign Large Value, Foreign Large Blend, Foreign Large Growth, Foreign Small/Mid Value or Foreign Small/Mid Growth. These funds invest in stocks of companies outside of the United States. Global funds have an investment style of World Stock. These funds invest in stocks of companies in the United States and developed countries outside of the United States. Emerging Markets funds invest in securities of developing countries and demonstrate the greatest volatility of performance due to the unstable nature of their economies, political structures and currencies. International investing may provide greater diversification benefits to a U.S.-based portfolio than investing in domestic securities alone. However, foreign investing does involve additional risks not present in U.S. securities.

(h) Money market funds invest in highly liquid, near-term instruments. These instruments include cash, cash equivalent securities and high-credit-rating, debt-based securities with a short-term maturity (such as U.S. Treasuries). Money market funds are intended to offer investors high liquidity with a very low level of risk. Money market funds are also called money market mutual funds.

(i) Specialty funds employ an investment style of growth, value or a blend of growth and value. These funds seek capital appreciation by investing primarily in stocks of small-and medium-sized companies. Generally, these companies are striving to develop new products or markets and have above-average earnings growth potential. Because of their smaller size, these companies may face greater business risk, and investments in these funds generally carry much higher risk than other domestic equity funds. Specialty or sector funds invest in stocks of companies in a particular industry. This narrow focus can significantly increase the risk and volatility of such funds.

Note 6. Investment Contract With Voya Retirement Insurance and Annuity Company

The Plan has a guaranteed annuity contract investment contract with Voya Retirement Insurance and Annuity Company. The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The contract value of the traditional investment contract at December 31, 2024 and 2023, was $343,441 and $420,785, respectively. Fair value approximates contract value at December 31, 2024 and 2023.

The contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 1.00%. Such interest rates are reviewed on an annual basis for resetting.

The Plan’s ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer’s ability to meet its financial obligations. The issuer’s ability to meet its contractual obligations may be affected by future economic and regulatory developments. Certain events limit the ability of the Plan to transact at contract value with the issuer. Examples of such events include the following:

1. The Plan’s failure to qualify under Section 401(a) of the IRC

2. The Plan’s total investment in the contract falls below an amount specified in the contract.

3. Premature termination of the contract

4. Plan termination or merger

Note 6. Investment Contract With Voya Retirement Insurance and Annuity Company (Continued)

5. Changes to Plan's prohibition on competing investment of other Plan provisions that have an adverse effect on the investment

6. Bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that significantly affect the Plan's normal operations

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

Note 7. Party-in-Interest and Related-Party Transactions

Parties in interest are defined under DOL Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employers and certain others. During the year ended December 31, 2024, fees for these services were $2,600.

The Plan invests in certain funds issued by Voya. The pooled separate accounts and guaranteed annuity contract investment options were issued by Voya; therefore, these qualify as party-in-interest transactions.

Note 8. Prohibited Transactions

The Plan inadvertently failed to deposit $5,010 of participant contributions and loan repayments within the required time frame as stated by the DOL regulations. The Plan Sponsor deposited lost earnings to correct this failure in 2025.

Note 9. Subsequent Event

On August 27, 2025, management of the Company entered into an agreement to merge the Plan into the Unison Pooled Employer Plan effective September 30, 2025. As a result, net assets will be transferred to the control of the Unison Pooled Employer Plan, which is expected to occur during October 2025. The merger does not impact participant benefits as the benefit provisions were incorporated in the Unison Pooled Employer Plan.

Best Lighting Products, Inc. 401(k) Plan

Schedule H, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2024

Employer Identification Number: 33-0748826
Plan Number: 001

Participant Contributions Transferred Late to Plan: $5,010	Total That Constitute Prohibited Nonexempt Transactions $5,010			Total Fully Corrected Under VFCP and PTE 2002-51
[X] Check Here if Late Participant Loan Repayments are Included:	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
2023	$ 1,246	$ -	$ -	$ -
2022	3,764	-	-	-

Best Lighting Products, Inc. 401(k) Plan

Schedule H, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2024

Employer Identification Number: 33-0748826
Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments	(e) Current Value
		Registered investment companies:	
*	Voya	Voya Gv Mny Mkt F A	$ 172
	Allspring	Allspg Spec SmCp Vl Fd R6	145,208
	American Century	AmCen Mid Cap Value Fund R6	134,277
	American Funds	American Funds Nw Prspctv R6	198,862
	ClearBridge	ClrBrg Intl Growth Fd IS	124,007
	Columbia	Columbia Dividend Income Fd I3	589,781
	DWS	DWS RREEF Rl Est Sec Fd R6	53,967
	Fidelity	Fidelity 500 Index Fund	1,086,346
	Fidelity	Fidelity Freedom In Inc InstP	3,951
	Fidelity	Fidelity Freedom In 2020 InstP	62,358
	Fidelity	Fidelity Freedom In 2025 InstP	130,306
	Fidelity	Fidelity Freedom In 2030 InstP	30,310
	Fidelity	Fidelity Freedom In 2035 InstP	2,021,368
	Fidelity	Fidelity Freedom In 2040 InstP	188,102
	Fidelity	Fidelity Freedom In 2045 InstP	700,326
	Fidelity	Fidelity Freedom In 2050 InstP	100,132
	Fidelity	Fidelity Freedom In 2055 InstP	463,081
	Fidelity	Fidelity Freedom In 2060 InstP	23,885
	Fidelity	Fidelity Freedom In 2065 InstP	9,372
	Fidelity	Fidelity Intl Index Fnd	79,062
	Fidelity	Fidelity Mid Cap Idx Fd	131,466
	Fidelity	Fidelity Sm Cp Ind Fd	227,156
	Goldman Sachs	Gldmn Sachs Cr Fxd Inc Fd R6	100,218
	JPMorgan	JPMorgan Emrg Mkts Eqty Fd R6	32,171
	Janus Henderson	Janus Hndr Enterprise Fund N	116,743
	Lord Abbett	Lord Abbett Develop Grw Fd R6	95,436
	MFS	MFS Growth Fund R6	519,260
	PIMCO	PIMCO Income Fund Ins	114,445
		Total registered investment companies	7,481,768
		Guaranteed annuity contract:	
*	Voya	Voya Fixed Account	343,441
*	Participant loans	Interest rates ranging from 4.25% to 9.50%; maturing at various dates through July 2031	223,394
			$ 8,048,603

* Represents a party-in-interest.
Column (d) (Cost) has been omitted as it is not required under ERISA.

The above information, except for participant loans, has been certified by Voya Retirement Insurance and Annuity Company.

Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
BEST LIGHTING PRODUCTS, INC. 401(K) PLAN
EIN#33-0748826
Plan# 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower,lessor or similar party	(c) Description of investments including maturity date,rate of interest, collateral, par, or maturity date	(d)Cost	(e) Current Value
	Allspg Spec SmCp Vl Fd R6	Registered Investment Company		$145,208
	AmCen Mid Cap Value Fund R6	Registered Investment Company		$134,277
	American Funds Nw Prspctv R6	Registered Investment Company		$198,862
	ClrBrg Intl Growth Fd IS	Registered Investment Company		$124,007
	Columbia Dividend Income Fd I3	Registered Investment Company		$589,781
	DWS RREEF Rl Est Sec Fd R6	Registered Investment Company		$53,967
	Fidelity 500 Index Fund	Registered Investment Company		$1,086,346
	Fidelity Freedom In 2020 InstP	Registered Investment Company		$62,358
	Fidelity Freedom In 2025 InstP	Registered Investment Company		$130,306
	Fidelity Freedom In 2030 InstP	Registered Investment Company		$30,310
	Fidelity Freedom In 2035 InstP	Registered Investment Company		$2,021,368
	Fidelity Freedom In 2040 InstP	Registered Investment Company		$188,102
	Fidelity Freedom In 2045 InstP	Registered Investment Company		$700,326
	Fidelity Freedom In 2050 InstP	Registered Investment Company		$100,132
	Fidelity Freedom In 2055 InstP	Registered Investment Company		$463,081
	Fidelity Freedom In 2060 InstP	Registered Investment Company		$23,885
	Fidelity Freedom In 2065 InstP	Registered Investment Company		$9,372
	Fidelity Freedom In Inc InstP	Registered Investment Company		$3,951
	Fidelity Intl Index Fnd	Registered Investment Company		$79,062
	Fidelity Mid Cap Idx Fd	Registered Investment Company		$131,466
	Fidelity Sm Cp Ind Fd	Registered Investment Company		$227,156
	Gldmn Sachs Cr Fxd Inc Fd R6	Registered Investment Company		$100,218

Attachment to 2024 Form 5500

Schedule H, line 4i - Schedule of Assets
(Held at End of Year)
BEST LIGHTING PRODUCTS, INC. 401(K) PLAN
EIN#33-0748826
Plan# 001

	JPMorgan Emrg Mkts Eqty Fd R6	Registered Investment Company		$32,171
	Janus Hndr Enterprise Fund N	Registered Investment Company		$116,743
	Lord Abbett Develop Grw Fd R6	Registered Investment Company		$95,436
	MFS Growth Fund R6	Registered Investment Company		$519,260
	PIMCO Income Fund Ins	Registered Investment Company		$114,445
*	Voya Fixed Account (4450)	Insurance Company General Account		$343,441
*	Voya Gv Mny Mkt F A (Hld Acct)	Registered Investment Company		$172
	LOAN FUND	Participant Loans - Rates 9.00% to 9.50%		$223,394
	TOTAL			$8,048,603

*** denotes party-in-interest**
Column (d) is not required as the Plan investments are totally participant directed.

Best Lighting Products, Inc.
401(k) Plan

Financial Report
December 31, 2024

Contents

RSM US LLP

Independent Auditor's Report

Board of Directors
Best Lighting Products, Inc. 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit
We have performed audits of the financial statements of Best Lighting Products, Inc. 401(k) 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, the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements..

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

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

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

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

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

Emphasis of Matter–Subsequent Event
As discussed in Note 9 to the financial statements, management of the Company entered into an agreement on August 27, 2025 to merge the Plan into the Unison Pooled Employer Plan effective September 30, 2025. All plan assets will be transferred to the control of the Unison Pooled Employer Plan. Our opinion has not been modified with respect to this matter.

Responsibilities of Management for the Financial Statements
Management is responsible for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP, 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 within one year after the date that the financial statements are issued or available to be issued.

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

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

In performing an audit in accordance with GAAS, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 U.S. GAAP.

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 U.S. GAAP.

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

Other Matter—Supplemental Schedules Required by ERISA
The supplemental schedules of delinquent participant contributions for the year ended December 31, 2024, and assets (held at end of year) as of 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements, or to the financial statements themselves, and other additional procedures in accordance with GAAS. 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL'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).

RSM US LLP

Columbus, Ohio
October 13, 2025

Best Lighting Products, Inc. 401(k) Plan

Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

	2024	2023
Assets		
Investments, at fair value:		
Pooled separate accounts	**$ 7,481,768**	$ 6,297,437
Investment, at contract value:		
Guaranteed annuity contract	**343,441**	420,785
Receivables:		
Notes receivable from participants	**223,394**	231,359
Net assets available for benefits	**$ 8,048,603**	$ 6,949,581

See notes to financial statements.

Best Lighting Products, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits
Year Ended December 31, 2024

Additions:	
Investment income:	
Net appreciation in fair value of investments	$ 901,020
Interest income on notes receivable from participants	19,089
Contributions:	
Participant	548,662
Employer	292,691
Total contributions	841,353
Total additions	1,761,462
Deductions:	
Benefits paid to participants or beneficiaries	659,840
Administrative fees	2,600
Total deductions	662,440
Net increase	1,099,022
Net assets available for benefits:	
Beginning	6,949,581
Ending	$ 8,048,603

See notes to financial statements.

Note 1. Description of Plan

The following description of Best Lighting Products, Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General: The Plan was established on January 1, 2005. The Plan is a safe harbor defined contribution plan sponsored by Best Lighting Products, Inc. (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan allows employees from Emergency Exit Lighting Products, Inc., Cost Less Lighting, Inc., Contractor Lighting & Supply, Inc. and CABATech, LLC, as related employers, to participate in the Plan.

Each employee, with the exception of excluded employees as defined in the Plan document, is eligible to participate in the Plan following the completion of one year of service (1,000 hours) and attainment of age 21. Once participants are eligible for the Plan, they can enroll the first day of the following quarter and begin making participant deferrals and receive safe harbor matching contributions. Participants direct the investments of contributions into various investment options offered by the Plan. The Plan currently offers several pooled separate accounts and one guaranteed annuity contract as investment options.

Contributions: Participants may contribute to the Plan each year up to the maximum percentage of their compensation allowable on a pretax basis not to exceed the limits imposed by the Internal Revenue Code (IRC). Participants who have attained age 50 before the end of the plan year are eligible to contribute additional catch-up contributions, as allowed under the IRC. Participants may increase or decrease their contribution amount at any time. Participants may also contribute amounts representing distributions from other qualified plans. Company safe harbor matching contributions are made in an amount equal to 100% of elective deferrals that do not exceed 4% of participant compensation. The Company may also make a discretionary additional matching contribution that will not exceed 6% of participant compensation. No discretionary additional matching contribution was made during the plan year ended December 31, 2024.

The Company may also make discretionary employer nonelective contributions. No discretionary employer nonelective contribution was made by the Company during the plan year ended December 31, 2024. All contributions are invested in the investment options at the direction of the participant. Contributions are subject to certain limitations.

Participant accounts: Each participant's account is credited with the participant's contributions and an allocation of: (a) Company safe harbor matching contributions, (b) Company discretionary contributions and (c) Plan earnings and losses. Allocations are based on participant compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are immediately vested in their contributions, employer safe harbor matching contributions and discretionary employer contributions, plus actual earnings thereon.

Investment options: Upon enrollment in the Plan, participants may elect to allocate contributions between the fund options available under the Plan in increments of 1%. Earnings on all funds, including appreciation and depreciation in the fair value of investments, are determined daily by the annuity provider for the variable annuity funds or guaranteed annuity contract. Participants may transfer account contributions on a daily basis and may transfer account balances in 1% increments on a daily basis.

Note 1. Description of Plan (Continued)

If a participant does not make an investment option election, contributions are automatically allocated in accordance with the default investment alternatives established under the Plan. These default investments would be made in accordance with specific rules under which the fiduciaries of the Plan, including the employer, the custodian and the Plan Administrator, are relieved of any legal liability for any losses resulting from the default investments.

Notes receivable from participants: Participants may borrow a minimum of $1,000 up to a maximum of the lesser of $50,000 or 50% of their vested account balance. A participant is only permitted to have one loan outstanding at a time. The loan amount will process as a reduction of the elected investment funds on a pro rata basis. Generally, the loan term may not exceed 60 months unless the loan is for the purchase of the participant's principal residence. The loans are secured by the balance in the participant's account and have a fixed interest rate of 1% over prime interest rate. As of December 31, 2024 and 2023, the prime interest rate was 9.50% and 8.50%, respectively. Principal and interest is paid ratably through payroll deductions.

Payments of benefits: A participant may receive the value of his or her vested account upon retirement, attainment of age 59½, disability or termination as a lump-sum distribution. Upon death of a participant, the beneficiary shall be entitled to the full value of the account. Hardship withdrawals, as defined in the Plan, are also available to participants.

Plan termination: Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The financial statements of the Plan are prepared under 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 (U.S. GAAP) requires management to make certain estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Investment valuation and income recognition: Investments are reported at fair value (except for fully benefit-responsive contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for 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. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Notes receivable from participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Delinquent loans are treated as distributions based upon the terms of the Plan document.

Contributions: Participant contributions, safe harbor matching contributions and discretionary additional matching contribution (if elected by the Company) are recognized when the participant contributions are withheld from the participant's earnings. Discretionary employer nonelective contributions are recognized when declared by the Company.

Note 2. Summary of Significant Accounting Policies (Continued)

Payment of benefits: Benefits are recorded when paid.

Administrative expenses: Administrative expenses are paid by the Company, except for participant fees related to distribution and loan withdrawals, which are paid from the participants' accounts.

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 statements of net assets available for benefits.

Subsequent events: The Plan Administrator has evaluated subsequent events through October 13, 2025, the date on which the financial statements were available to be issued.

Note 3. Tax Status

The Plan has adopted a preapproved plan document that has received an opinion letter from the Internal Revenue Service (IRS) dated June 30, 2020, stating that the form of the preapproved plan document was in compliance with applicable requirements of the Internal Revenue Code (IRC). The Plan has been amended since adopting the preapproved plan document; however, the Plan Administrator believes the Plan is designed, and is being operated, in compliance with the applicable requirements of the IRC.

Note 4. Information Certified by Voya Retirement Insurance and Annuity Company (Voya)

The following is a summary of the Plan's asset information as of December 31, 2024 and 2023, and for the year ended December 31, 2024, included throughout the Plan's financial statements and ERISA-required supplemental schedules, obtained by management and agreed to or derived from information certified as complete and accurate by Voya, a qualified institution:

	2024	2023
Investments, at fair value:		
Pooled separate accounts	$ 7,481,768	$ 6,297,437
Investments, at contract value:		
Guaranteed annuity contract	$ 343,441	$ 420,785

Voya also certified to the completeness and accuracy $901,020 of net appreciation in fair value of investments for the year ended December 31, 2024.

Note 5. Fair Value Measurements:

Accounting Standards Codification (ASC) Topic 820, Fair Value Measurement, 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) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset's 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.

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

Pooled separate accounts: The pooled separate account value is a daily-calculated unit value based on the underlying mutual funds of the account. The pooled separate account is valued at net asset value (NAV). The NAV is used as a practical expedient to estimate fair value. This practical expedient would not be used if it is determined to be probable that the fund will sell the investment for an amount different form the reported NAV. The Plan's interests in the pooled separate accounts are valued based on the information reported by the custodian.

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

	2024			
Description	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	$ -	$ -	$ -	$ -
Investments measured at NAV (a)				7,481,768
Investments at fair value				$ 7,481,768

Note 5. Fair Value Measurements (Continued)

	2023			
Description	Level 1	Level 2	Level 3	Total
Total assets in fair value hierarchy	$ -	$ -	$ -	$ -
Investments measured at NAV (a)				6,297,437
Investments at fair value				$ 6,297,437

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Changes in fair value levels: The availability of market data is monitored to assess the appropriate classification of investments within the fair value hierarchy. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The following tables summarize investments for which fair value is measured using the NAV per share practical expedient as of December 31, 2024 and 2023. There are no participant redemption restrictions for these investments; the redemption notice period is applicable only to the Plan.

	2024			
Investment	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Target retirement funds (b)	$ 3,733,191	$ -	Daily	None
Small cap funds (c)	372,364	-	Daily	None
Mid cap funds (d)	265,743	-	Daily	None
Large cap funds (e)	2,195,387	-	Daily	None
Fixed-income (f)	214,663	-	Daily	None
International (g)	434,102	-	Daily	None
Money market (h)	172	-	Daily	None
Specialty (i)	266,146	-	Daily	None
	$ 7,481,768	$ -		

Note 5. Fair Value Measurements (Continued)

	2023			
Investment	Fair Value	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Target retirement funds (b)	$ 2,954,913	$ -	Daily	None
Small cap funds (c)	332,680	-	Daily	None
Mid cap funds (d)	178,157	-	Daily	None
Large cap funds (e)	2,006,154	-	Daily	None
Fixed-income (f)	190,312	-	Daily	None
International (g)	340,268	-	Daily	None
Money market (h)	152	-	Daily	None
Specialty (i)	294,801	-	Daily	None
	$ 6,297,437	$ -		

(b) Target retirement funds invest in a combination of assets such as aggressive stocks, international stocks, large-company stocks, government bonds, foreign bonds or money markets. The allocation percentage to each asset type may be fixed, bounded by a range or determined at the discretion of the manager.

(c) Small cap funds seek capital appreciation by investing primarily in stocks of small companies. Generally, these companies are striving to develop new products or markets and have above-average earnings growth potential. Because of their smaller size, these companies may face greater business risk and investments in these funds generally carry much higher risk than other domestic equity funds.

(d) Mid cap funds seek capital appreciation by investing primarily in stocks of medium-sized companies. Generally, these companies are striving to develop new products or markets and have above-average earnings growth potential.

(e) Large cap funds seek long-term growth of capital or a combination of growth and income by investing primarily in stocks of larger, mature companies. The investment styles exhibited are value and blend. Stocks are selected for price appreciation and for the value of the current income provided through dividends. These funds generally exhibit a lower level of price volatility, due to the types of companies they favor, such as those able to pay dividends along with older, more mature companies.

(f) Fixed-income funds are invested in fixed-income securities that have been determined to be appropriate for the investment goal. Investors here are primarily seeking income or growth of income, with less emphasis on capital appreciation. Funds in this asset class vary greatly in their risk profiles. The issuer, credit quality of the underlying investments, and the average duration of the portfolio play important roles in determining the risk profile of the fund. Fixed-income funds that have significant investments in below-investment-grade bonds (junk bonds) or bonds of foreign issuers would be categorized as high yield or international bonds. Portfolios consisting of investment-grade corporate bonds, mortgages, government bonds and, to a lesser degree, preferred stock, foreign or convertible bonds typically land in the intermediate term bond category. Shorter duration and high-credit-quality funds are typically categorized as short-term bond or short-term government funds.

Note 5. Fair Value Measurements (Continued)

(g) International funds can have an investment style of Foreign Large Value, Foreign Large Blend, Foreign Large Growth, Foreign Small/Mid Value or Foreign Small/Mid Growth. These funds invest in stocks of companies outside of the United States. Global funds have an investment style of World Stock. These funds invest in stocks of companies in the United States and developed countries outside of the United States. Emerging Markets funds invest in securities of developing countries and demonstrate the greatest volatility of performance due to the unstable nature of their economies, political structures and currencies. International investing may provide greater diversification benefits to a U.S.-based portfolio than investing in domestic securities alone. However, foreign investing does involve additional risks not present in U.S. securities.

(h) Money market funds invest in highly liquid, near-term instruments. These instruments include cash, cash equivalent securities and high-credit-rating, debt-based securities with a short-term maturity (such as U.S. Treasuries). Money market funds are intended to offer investors high liquidity with a very low level of risk. Money market funds are also called money market mutual funds.

(i) Specialty funds employ an investment style of growth, value or a blend of growth and value. These funds seek capital appreciation by investing primarily in stocks of small-and medium-sized companies. Generally, these companies are striving to develop new products or markets and have above-average earnings growth potential. Because of their smaller size, these companies may face greater business risk, and investments in these funds generally carry much higher risk than other domestic equity funds. Specialty or sector funds invest in stocks of companies in a particular industry. This narrow focus can significantly increase the risk and volatility of such funds.

Note 6. Investment Contract With Voya Retirement Insurance and Annuity Company

The Plan has a guaranteed annuity contract investment contract with Voya Retirement Insurance and Annuity Company. The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The contract value of the traditional investment contract at December 31, 2024 and 2023, was $343,441 and $420,785, respectively. Fair value approximates contract value at December 31, 2024 and 2023.

The contract issuer is contractually obligated to repay the principal and a specified interest rate that is guaranteed to the Plan. The crediting interest rate is based on a formula agreed upon with the issuer, but it may not be less than 1.00%. Such interest rates are reviewed on an annual basis for resetting.

The Plan’s ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer’s ability to meet its financial obligations. The issuer’s ability to meet its contractual obligations may be affected by future economic and regulatory developments. Certain events limit the ability of the Plan to transact at contract value with the issuer. Examples of such events include the following:

1. The Plan’s failure to qualify under Section 401(a) of the IRC

2. The Plan’s total investment in the contract falls below an amount specified in the contract.

3. Premature termination of the contract

4. Plan termination or merger

Note 6. Investment Contract With Voya Retirement Insurance and Annuity Company (Continued)

5. Changes to Plan's prohibition on competing investment of other Plan provisions that have an adverse effect on the investment

6. Bankruptcy of the Plan Sponsor or other Plan Sponsor events (for example, divestitures or spin-offs of a subsidiary) that significantly affect the Plan's normal operations

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

Note 7. Party-in-Interest and Related-Party Transactions

Parties in interest are defined under DOL Regulations as any fiduciary of the Plan, any party rendering service to the Plan, the employers and certain others. During the year ended December 31, 2024, fees for these services were $2,600.

The Plan invests in certain funds issued by Voya. The pooled separate accounts and guaranteed annuity contract investment options were issued by Voya; therefore, these qualify as party-in-interest transactions.

Note 8. Prohibited Transactions

The Plan inadvertently failed to deposit $5,010 of participant contributions and loan repayments within the required time frame as stated by the DOL regulations. The Plan Sponsor deposited lost earnings to correct this failure in 2025.

Note 9. Subsequent Event

On August 27, 2025, management of the Company entered into an agreement to merge the Plan into the Unison Pooled Employer Plan effective September 30, 2025. As a result, net assets will be transferred to the control of the Unison Pooled Employer Plan, which is expected to occur during October 2025. The merger does not impact participant benefits as the benefit provisions were incorporated in the Unison Pooled Employer Plan.

Best Lighting Products, Inc. 401(k) Plan

Schedule H, Line 4a—Schedule of Delinquent Participant Contributions
Year Ended December 31, 2024

Employer Identification Number: 33-0748826
Plan Number: 001

Participant Contributions Transferred Late to Plan: $5,010	Total That Constitute Prohibited Nonexempt Transactions $5,010			Total Fully Corrected Under VFCP and PTE 2002-51
[X] Check Here if Late Participant Loan Repayments are Included:	Contributions not Corrected	Contributions Corrected Outside of VFCP	Contributions Pending Correction in VFCP	
2023	$ 1,246	$ -	$ -	$ -
2022	3,764	-	-	-

Best Lighting Products, Inc. 401(k) Plan

Schedule H, Line 4i—Schedule of Assets (Held at End of Year)
December 31, 2024

Employer Identification Number: 33-0748826
Plan Number: 001

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investments	(e) Current Value
		Registered investment companies:	
*	Voya	Voya Gv Mny Mkt F A	$ 172
	Allspring	Allspg Spec SmCp Vl Fd R6	145,208
	American Century	AmCen Mid Cap Value Fund R6	134,277
	American Funds	American Funds Nw Prspctv R6	198,862
	ClearBridge	ClrBrg Intl Growth Fd IS	124,007
	Columbia	Columbia Dividend Income Fd I3	589,781
	DWS	DWS RREEF Rl Est Sec Fd R6	53,967
	Fidelity	Fidelity 500 Index Fund	1,086,346
	Fidelity	Fidelity Freedom In Inc InstP	3,951
	Fidelity	Fidelity Freedom In 2020 InstP	62,358
	Fidelity	Fidelity Freedom In 2025 InstP	130,306
	Fidelity	Fidelity Freedom In 2030 InstP	30,310
	Fidelity	Fidelity Freedom In 2035 InstP	2,021,368
	Fidelity	Fidelity Freedom In 2040 InstP	188,102
	Fidelity	Fidelity Freedom In 2045 InstP	700,326
	Fidelity	Fidelity Freedom In 2050 InstP	100,132
	Fidelity	Fidelity Freedom In 2055 InstP	463,081
	Fidelity	Fidelity Freedom In 2060 InstP	23,885
	Fidelity	Fidelity Freedom In 2065 InstP	9,372
	Fidelity	Fidelity Intl Index Fnd	79,062
	Fidelity	Fidelity Mid Cap Idx Fd	131,466
	Fidelity	Fidelity Sm Cp Ind Fd	227,156
	Goldman Sachs	Gldmn Sachs Cr Fxd Inc Fd R6	100,218
	JPMorgan	JPMorgan Emrg Mkts Eqty Fd R6	32,171
	Janus Henderson	Janus Hndr Enterprise Fund N	116,743
	Lord Abbett	Lord Abbett Develop Grw Fd R6	95,436
	MFS	MFS Growth Fund R6	519,260
	PIMCO	PIMCO Income Fund Ins	114,445
		Total registered investment companies	7,481,768
		Guaranteed annuity contract:	
*	Voya	Voya Fixed Account	343,441
*	Participant loans	Interest rates ranging from 4.25% to 9.50%; maturing at various dates through July 2031	223,394
			$ 8,048,603

* Represents a party-in-interest.
Column (d) (Cost) has been omitted as it is not required under ERISA.

The above information, except for participant loans, has been certified by Voya Retirement Insurance and Annuity Company.