

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: C & I ENGINEERING, INC. SALARY SAVINGS PLAN
1b Three-digit plan number (PN): 001
1c Effective date of plan: 09/01/1986
2a Plan sponsor's name, mailing address, city or town, state or province, country, and ZIP or foreign postal code: CHEMICAL & INDUSTRIAL ENGINEERING, INC., 1930 BISHOP LN STE 800 LOUISVILLE, KY 40218
2b Employer Identification Number (EIN): 61-1034946
2c Plan Sponsor's telephone number: 502-371-4857
2d Business code (see instructions): 541330

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

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

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

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	281
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	215
	<b>6a(2)</b>	238
	<b>6b</b>	1
	<b>6c</b>	69
	<b>6d</b>	308
	<b>6e</b>	0
	<b>6f</b>	308
	<b>6g(1)</b>	271
<b>6g(2)</b>	298	
<b>6h</b>	5	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

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

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

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

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

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

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

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

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

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

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

<p><b>A</b> Name of plan <b>C &amp; I ENGINEERING, INC. SALARY SAVINGS PLAN</b></p>	<p><b>B</b> Three-digit plan number (PN) ▶</p>	<p><b>001</b></p>
<p><b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>CHEMICAL &amp; INDUSTRIAL ENGINEERING, INC.</b></p>	<p><b>D</b> Employer Identification Number (EIN) <b>61-1034946</b></p>	

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

**1 Coverage Information:**

**(a)** Name of insurance carrier  
**EMPOWER ANNUITY INSURANCE COMPANY OF AMERICA**

(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
84-0467907	68322	510638-01	89	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.

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

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

(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	

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

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

<b>4</b> Current value of plan's interest under this contract in the general account at year end .....	<b>4</b>	1898067
<b>5</b> Current value of plan's interest under this contract in separate accounts at year end.....	<b>5</b>	0

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

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

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

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

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

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

**b** Balance at the end of the previous year ..... **7b** 2045300

<b>c</b> Additions: (1) Contributions deposited during the year .....	<b>7c(1)</b>	93016
	<b>7c(2)</b>	0
	<b>7c(3)</b>	28048
	<b>7c(4)</b>	235996
	<b>7c(5)</b>	23168

▶ **LOAN PAYMENTS**

(6) Total additions ..... **7c(6)** 380228

**d** Total of balance and additions (add lines **7b** and **7c(6)**) ..... **7d** 2425528

**e** Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	<b>7e(1)</b>	259622
(2) Administration charge made by carrier.....	<b>7e(2)</b>	12153
(3) Transferred to separate account .....	<b>7e(3)</b>	255686
(4) Other (specify below) .....	<b>7e(4)</b>	

(5) Total deductions ..... **7e(5)** 527461

**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**)..... **7f** 1898067

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

**8** Benefit and contract type (check all applicable boxes)

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

**9** Experience-rated contracts:

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

**10** Nonexperience-rated contracts:

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

Specify nature of costs.

**Part IV Provision of Information**

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

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

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

<b>A</b> Name of plan <b>C &amp; I ENGINEERING, INC. SALARY SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>CHEMICAL &amp; INDUSTRIAL ENGINEERING, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>61-1034946</b>	

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

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

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

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

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

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

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**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)

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

(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	RECORDKEEPER	31241	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

RETIREMENT PLANOLOGY INC

950 N WASHINGTON ST  
STE 242  
ALEXANDRIA, VA 22314

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	INVESTMENT ADVISOR	10500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EMPOWER ADVISORY GROUP, LLC

8515 EAST ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

(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?
28	INVESTMENT MGMT	6121	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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)

EMPOWER FINANCIAL SERVICES, INC.

8515 E ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

(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?
72	NONE	50	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EMPOWER FINANCIAL SERVICES, INC.

8515 E ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

(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?
33	NONE	50	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

EMPOWER FINANCIAL SERVICES, INC.

8515 E ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

(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?
72	NONE	10	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**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)

EMPOWER FINANCIAL SERVICES, INC.

8515 E ORCHARD ROAD  
GREENWOOD VILLAGE, CO 80111

(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?
59	NONE	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

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

<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
<b>(a)</b> Enter service provider name as it appears on line 2	<b>(b)</b> Service Codes (see instructions)	<b>(c)</b> Enter amount of indirect compensation
<b>(d)</b> Enter name and EIN (address) of source of indirect compensation	<b>(e)</b> Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

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

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

<b>A</b> Name of plan <u>C &amp; I ENGINEERING, INC. SALARY SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CHEMICAL &amp; INDUSTRIAL ENGINEERING, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>61-1034946</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>JPMCB SMARTRETIREMENT PASV BLD 2040</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>JP MORGAN FUNDS</u>		
<b>c</b> EIN-PN <u>26-1165392-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4281732</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>JPMCB SMARTRETIREMENT PASV BLND 206</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>JP MORGAN FUNDS</u>		
<b>c</b> EIN-PN <u>92-0268504-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>164742</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>JPMCB SMARTRETIREMENT PASV BLND 203</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>JP MORGAN FUNDS</u>		
<b>c</b> EIN-PN <u>26-1165198-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3247473</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>JPMCB SMARTRETIREMENT PASV BLND INC</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>JP MORGAN FUNDS</u>		
<b>c</b> EIN-PN <u>26-1164871-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>438766</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>JPMCB SMARTRETIREMENT PASV BLND 204</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>JP MORGAN FUNDS</u>		
<b>c</b> EIN-PN <u>26-1165449-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>327403</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>JPMCB SMARTRET PASSIVE BLND 2060 CF</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>JP MORGAN FUNDS</u>		
<b>c</b> EIN-PN <u>81-3239155-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1361881</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>JPMCB SMARTRETIREMENT PASV BLD 2025</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>JP MORGAN FUNDS</u>		
<b>c</b> EIN-PN <u>26-1165154-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>94383</u>

**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB SMARTRETIREMENT PASV BLD 2020

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

<b>c</b> EIN-PN 26-1165037-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1444247
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB SMARTRETIREMENT PASV BLD 2035

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

<b>c</b> EIN-PN 26-1165348-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 236110
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB SMARTRETIREMENT PASV BLND 205

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

<b>c</b> EIN-PN 26-1165477-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3721302
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: JPMCB SMARTRETIREMENT PASV BLND 205

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

<b>c</b> EIN-PN 45-5590883-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 172705
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>C &amp; I ENGINEERING, INC. SALARY SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>CHEMICAL &amp; INDUSTRIAL ENGINEERING, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>61-1034946</b>

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

		(a) Beginning of Year	(b) End of Year
<b>Assets</b>			
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	0	0
<b>b</b> Receivables (less allowance for doubtful accounts):			
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	0	0
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	0	0
<b>(3)</b> Other .....	<b>1b(3)</b>	0	0
<b>c</b> General investments:			
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	0	0
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	0	0
<b>(3)</b> Corporate debt instruments (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	0	0
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	0	0
<b>(4)</b> Corporate stocks (other than employer securities):			
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	0	0
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	0	0
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	0	0
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	0	0
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	0	0
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	215556	224300
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	0	15490744
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>		
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	0	0
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	0	0
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	39618364	31985547
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	2045300	1898067
<b>(15)</b> Other .....	<b>1c(15)</b>	812371	917962

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>	0	0
(2) Employer real property.....	<b>1d(2)</b>	0	0
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>	0	0
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	42691591	50516620
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>	0	0
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>	0	0
<b>j</b> Other liabilities.....	<b>1j</b>	0	0
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	42691591	50516620

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>	839295	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	2614506	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	967360	
(2) Noncash contributions.....	<b>2a(2)</b>	0	
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		4421161
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	0	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	0	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	0	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>	0	
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	21289	
<b>(F)</b> Other.....	<b>2b(1)(F)</b>	28048	
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		49337
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>	0	
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>	0	
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	1510798	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		1510798
<b>(3)</b> Rents.....	<b>2b(3)</b>		0
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	0	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	0	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>	0	
<b>(B)</b> Other.....	<b>2b(5)(B)</b>	0	
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)	1681062
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities .....	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)	2937497
<b>c</b> Other income .....	2c	73360
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	2d	10673215

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	2800324
(2) To insurance carriers for the provision of benefits .....	2e(2)	0
(3) Other.....	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3) .....	2e(4)	2800324
<b>f</b> Corrective distributions (see instructions) .....	2f	0
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	2g	0
<b>h</b> Interest expense.....	2h	0
<b>i</b> Administrative expenses:		
(1) Salaries and allowances .....	2i(1)	0
(2) Contract administrator fees .....	2i(2)	0
(3) Recordkeeping fees .....	2i(3)	31131
(4) IQPA audit fees .....	2i(4)	0
(5) Investment advisory and investment management fees .....	2i(5)	16621
(6) Bank or trust company trustee/custodial fees .....	2i(6)	0
(7) Actuarial fees .....	2i(7)	0
(8) Legal fees .....	2i(8)	0
(9) Valuation/appraisal fees .....	2i(9)	0
(10) Other trustee fees and expenses .....	2i(10)	0
(11) Other expenses.....	2i(11)	110
(12) Total administrative expenses. Add lines 2i(1) through (11) .....	2i(12)	47862
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	2j	2848186

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k	7825029
<b>l</b> Transfers of assets:		
(1) To this plan.....	2l(1)	0
(2) From this plan .....	2l(2)	0

**Part III Accountant's Opinion**

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

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

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

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

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

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

(1) Name: **WETTERER & COMPANY**

(2) EIN: **61-1036316**

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

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

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

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

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

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

<b>A</b> Name of plan <u>C &amp; I ENGINEERING, INC. SALARY SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>CHEMICAL &amp; INDUSTRIAL ENGINEERING, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>61-1034946</u>	

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

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

1		0
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**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 84-1455663

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 11 / 14 / 2022 (MM/DD/YYYY) and the Opinion Letter serial number Q702518A.

October 13, 2025

Wetterer & Co.  
9700 Ormsby Station Road  
Louisville, KY 40223

This representation letter is provided in connection with your audit of the financial statements of C&I Engineering, Inc. Salary Savings Plan (the “Plan”), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements (collectively, the “financial statements”).

The purpose of the audit is to express an opinion on whether the financial statements present fairly, in all material respects, the net assets available for benefits (and accumulated plan benefits) of the Plan as of December 31, 2024 and 2023, and changes in its net assets available for benefits (and in its accumulated plan benefits) for the years then ended in accordance with accounting principles generally accepted in the United States (U.S. GAAP).

We elected to have the audit of the plan’s financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor’s (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA). We acknowledge that the audit did 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, a qualified institution, that prepared and certified the investment information in accordance with 29 CFR 2520.103-5 of the DOL’s Rules and Regulations for Reporting and Disclosure under ERISA. We have determined that an ERISA Section 103(a)(3)(C) audit is permissible under the circumstances. We have also determined that the investment information is prepared and certified by a qualified institution as described by 29 CFR 2520.103-8, that the certification meets the requirements in 29 CFR 2520.103-5, and that the certified investment information is appropriately measured, presented, and disclosed in accordance with accounting principles generally accepted in the United States of America.

The purpose of an ERISA Section 103(a)(3)(C) audit is to express an opinion on whether the amounts and disclosures in the 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 and that the information regarding assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the certified investment information.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgement of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of October 13, 2025, the following representations made to you during your audit.

### **Financial Statements**

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 26, 2025, including our responsibility for the preparation and fair presentation of the financial statements.
2. Except as described in Note F to the 2024 financial statements and item 26 of this letter, the financial statements referred to above are fairly presented in conformity with U.S. GAAP, the notes include all disclosures required by laws and regulations to which the Plan is subject, including the DOL Rules and Regulations for Reporting and Disclosure under ERISA.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility 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.
5. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
6. The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
7. Related-party relationships and transactions and relationships and transactions with parties-in-interest, as defined in ERISA Section 3(14) and regulations thereunder, have been appropriately accounted for and disclosed in accordance with U.S. GAAP and ERISA Section 3(14) and regulations thereunder.
8. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
9. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. A list of the uncorrected misstatements is attached to the representation letter.
10. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
11. Other matters (e.g. breach of fiduciary responsibilities, nonexempt transactions, loans or leases in default, events reportable to the PBGC, or events that may jeopardize the tax status) that legal counsel have advised us that must be disclosed have been properly disclosed.
12. Material concentrations have been properly disclosed in accordance with U.S. GAAP.

13. Financial instruments with concentrations of credit risk have been properly recorded or disclosed in the financial statements.
14. Guarantees, whether written or oral, under which the Plan is contingently liable, have been properly recorded or disclosed in accordance with U.S. GAAP.
15. The supplemental schedules or financial statements disclose the following, if applicable:
  - a. All non-exempt party-in-interest transactions as defined in ERISA Section 3(14) and regulations thereunder.
  - b. Investments or loans in default or considered to be uncollectible.
  - c. Reportable transactions as defined in ERISA Section 103(b)(3)(H) and regulations thereunder.
16. We acknowledge our election to have an ERISA Section 103 (a)(3)(C) audit does not affect our responsibility for the financial statements and for determining the following:
  1. The circumstances permit an ERISA Section 103 (a)(3)(C) audit.
  2. A qualified institution has prepared and certified the investment information as described in 29 CFR 2520. 103-8
  3. The certification meets the 29 CFR 3530. 103-5 requirements.
  4. The certified investment information is appropriately measured, presented, and disclosed in accordance with U.S. GAAP.

#### **Information Provided**

17. We have provided you with:
  - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b. A substantially complete draft of Form 5500.
  - c. Additional information that you have requested from us for the purpose of the audit.
  - d. Unrestricted access to persons within the plan from whom you determined it necessary to obtain audit evidence.
  - e. Current plan instruments, trust agreements, insurance contracts, or investment contracts and amendments to such documents entered into during the year, including amendments to comply with applicable laws.
18. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
19. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
20. We have no knowledge of any fraud or suspected fraud that affects the Plan and involves:
  - a. Management,
  - b. Employees who have significant roles in internal control, or
  - c. Others where the fraud could have a material effect on the financial statements.

21. We have no knowledge of any allegations of fraud or suspected fraud affecting the Plan's financial statements communicated by employees, former employees, participants, regulators, beneficiaries, service providers, third-party administrators, or others.
22. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
23. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations (including ERISA, DOL, and IRS regulations) whose effects should be considered when preparing financial statements.
24. We have disclosed to you the names of all of the Plan's related parties and parties in interest and all the related-party and party-in-interest relationships and transactions, including any side agreements.
25. The Plan has satisfactory title to all owned assets, which are recorded at fair value, and all liens, encumbrances, or security interests requiring disclosure in the financial statements have been properly disclosed.
26. We have no –
  - a. Plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
  - b. Intentions to terminate the plan.
27. Amendments to the Plan instrument, if any, have been properly recorded or disclosed in the financial statements.
28. The Plan has complied with all aspects of debt and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
29. The methods and significant assumptions used to estimate fair values of financial instruments, including nonreadily marketable securities are as follows:

The investments of the Plan are valued at the quoted market price by the custodian. The custodian has provided the plan administrator a certification attesting that the information provided to the plan administrator by the custodian is complete and accurate.

The methods and significant assumptions used result in a measure of fair value appropriate for financial measurement and disclosure purposes.

30. We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services, or other third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as of the measurement date in accordance with the requirements of Financial Accounting Standards Board (*FASB Accounting Standards Codification (ASC) 820, Fair Value Measurement*). In addition, our disclosures related to fair value measurements are consistent with the objectives outlined in FASB ASC 820 .

31. All required amendments to and filings of C & I Engineering, Inc. Salary Savings Plan documents with the appropriate agencies have been made.
32. The Plan (and the trust established under the Plan) is qualified under the appropriate section of the Internal Revenue Code and we intend to continue them as a qualified plan (and trust). The Plan sponsor has operated the Plan (and trust) in a manner that did not jeopardize this tax status. Required nondiscrimination testing related to Code Section 401(k) and 401(m) arrangements, as applicable, has been completed for the Plan, and any excess deferrals or contributions have been disposed of in accordance with regulations.
33. The Plan has complied with the DOL's regulations concerning the timely remittance of participant contributions to trusts containing assets of the Plan.
34. The Plan has complied with the fidelity bonding requirements of ERISA.
35. We have apprised you of all communications, whether written or oral, with regulatory agencies concerning the operation of the Plan.
36. We have obtained appropriate fee disclosures from covered service providers and have concluded the fees are reasonable. The Plan is in compliance with DOL regulations regarding ERISA Section 408(b)(2).

#### **ERISA Required Supplemental Schedules**

37. We acknowledge our responsibility for presenting the Schedule of Assets Held for Investment Purposes at End of Year (the supplemental schedule) in accordance with U.S. GAAP and in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and we believe the supplemental schedule, including its form and content, is fairly presented in accordance with U.S. GAAP and in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. The methods of measurement and presentation of the supplemental schedule has not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplemental schedule.
38. In regards to the financial statement preparation services performed by you, we have:
  - Assumed all management responsibilities.
  - Designated the Committee members who collectively have suitable skill, knowledge, or experience to oversee the services.
  - Evaluated the adequacy and results of the services performed.
  - Accepted responsibility for the results of the services.
  - Ensured that the data and records are complete we have sufficient information to oversee services.

Ray Roberson,  
Executive Director of Operations



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Zachary Gostling,  
Committee Member



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Zachary Gostling (Oct 13, 2025 15:32:42 EDT)

**C & I SALARY SAVINGS PLAN**  
**Adjusting Journal Entries**

Date	Reference	Account	Description	Debit	Credit	Net Income Effect	Misstate- ment
<b>Potential Journal Entries</b>							
12/31/24	PAJE		TO RECORD PAYABLE FOR SHORTAGE OF MATCHING CONTRIBUTIONS.			5,565.19	
		400.01	EMPLOYER		5,565.19		
		205.00	REFUNDABLE TO PARTICIPANT	5,565.19			
<b>Totals for Potential Journal Entries</b>				<u>5,565.19</u>	<u>5,565.19</u>	<u>5,565.19</u>	
<b>Report Totals</b>				5,565.19	5,565.19	5,565.19	

Journal Entry count = 1










# 2024 Rep Letter - 401k - formatted for C&I letterhead

Final Audit Report

2025-10-13

Created:	2025-10-13
By:	Zachary Gostling (Zachary.Gostling@cieng.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAA8V1iqZLJYycPYo6E7LdiYSr8rd94bD2z

## "2024 Rep Letter - 401k - formatted for C&I letterhead" History

-  Document created by Zachary Gostling (Zachary.Gostling@cieng.com)  
2025-10-13 - 7:07:03 PM GMT
-  Document emailed to ray.roberson@cieng.com for signature  
2025-10-13 - 7:07:34 PM GMT
-  Email viewed by ray.roberson@cieng.com  
2025-10-13 - 7:31:40 PM GMT
-  Signer ray.roberson@cieng.com entered name at signing as Ray Roberson  
2025-10-13 - 7:32:00 PM GMT
-  Document e-signed by Ray Roberson (ray.roberson@cieng.com)  
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-  Agreement completed.  
2025-10-13 - 7:32:42 PM GMT

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

GA

C &amp; I Engineering, Inc. Salary Savings Plan

01-JAN-24 to 31-DEC-24

24-JAN-25 11:25:47

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
IJPB65C			166,597.03	164,742.07
IJPB20C			1,324,082.72	1,444,246.64
IJPB25C			90,091.79	94,382.89
IJPB30C			2,884,595.10	3,247,472.57
IJPB35C			212,209.08	236,110.22
IJPB40C			3,658,382.23	4,281,732.40
IJPB45C			319,352.98	327,402.85
IJPB50C			3,178,073.23	3,721,302.01
IJPB55C			153,535.32	172,705.28
IJPB60C			1,151,281.19	1,361,880.51
IJPBINC			405,089.35	438,766.27
IFSPSX			920,003.57	909,416.50
IMDIZX			1,749,470.34	1,682,540.96
IARFX			828,592.14	732,282.86
IASVDX			1,551,521.60	1,748,081.42
ILMOIX			847,083.81	706,289.65
IFSSNX			1,907,665.27	2,058,215.28
IFSMDX			1,399,328.58	1,591,190.84
IOTCKX			1,999,208.00	2,074,526.32
IWFPRX			583,343.68	599,910.43
IFXAIX			5,311,718.80	7,392,892.95
IMFEKX			3,560,152.88	4,199,895.06
IPEQSX			2,164,987.55	2,492,388.71
IPDGIX			2,531,579.70	3,043,891.31
IFBKWX			1,997,791.89	1,769,320.84
IFXNAX			856,208.28	798,566.33
IPFORX			189,126.30	186,137.98
ISDBEMP			914,777.83	914,777.83
ISDBEMR			3,184.58	3,184.58
IGWAQ35		1.450	1,823,743.95	1,881,856.43
			<b>44,682,778.77</b>	<b>50,276,109.99</b>
PARTICIPANT LOANS	VARIOUS	5.250-10.500	224,550.15	224,300.24
FORFEITURES			14,528.38	16,210.19

**SCHEDULE OF ASSETS (HELD AT END OF YEAR)**

GA

**C & I Engineering, Inc. Salary Savings Plan****01-JAN-24 to 31-DEC-24**

24-JAN-25 11:25:47

INVESTMENT OPTION	MATURITY DATE	INTEREST RATE	COST OF ASSETS	CURRENT VALUE
-------------------	---------------	---------------	----------------	---------------

## LEGEND

## INVESTMENT OPTION:

1JPB65C	JPMCB SmartRetirement Pasv Blnd 2065-CF	1JPB20C	JPMCB SmartRetirement Pasv Bld 2020 CF
1JPB25C	JPMCB SmartRetirement Pasv Bld 2025 CF	1JPB30C	JPMCB SmartRetirement Pasv Blnd 2030 CF
1JPB35C	JPMCB SmartRetirement Pasv Bld 2035 CF	1JPB40C	JPMCB SmartRetirement Pasv Bld 2040 CF
1JPB45C	JPMCB SmartRetirement Pasv Blnd 2045 CF	1JPB50C	JPMCB SmartRetirement Pasv Blnd 2050 CF
1JPB55C	JPMCB SmartRetirement Pasv Blnd 2055 CF	1JPB60C	JPMCB SmartRet Passive Blnd 2060 CF
1JPBINC	JPMCB SmartRetirement Pasv Blnd Inc CF	1FSPSX	Fidelity International Index
1MDIZX	MFS Intl Diversification R6	1IARFX	Invesco Real Estate R6
1ASVDX	American Century Small Cap Value R6	1LMOIX	ClearBridge Small Cap Growth IS
1FSSNX	Fidelity Small Cap Index	1FSMDX	Fidelity Mid Cap Index
1OTCKX	MFS Mid Cap Growth R6	1WFPRX	Allspring Special Mid Cap Value R6
1FXAIX	Fidelity 500 Index	1MFEKX	MFS Growth R6
1PEQX	Putnam Large Cap Value R6	1PDGIX	T. Rowe Price Dividend Growth I
1FBKWX	Fidelity Advisor Total Bond Z	1FXNAX	Fidelity US Bond Index
1PFORX	PIMCO Int Bond (USD-Hedged) Instl	1SDBEMP	Empower SDB
1SDBEMR	Empower SDB Roth	1GWAQ35	EI Fixed Account - Series Class I

COST OF ASSETS: The original cost of the assets in each investment option as of the last day of the plan year

CURRENT VALUE: The value of all assets in each investment option as of the last day of the plan year

C & I ENGINEERING, INC.  
SALARY SAVINGS PLAN

FINANCIAL STATEMENTS

DECEMBER 31, 2024 AND 2023



**WETTERER & Co.**  
**CERTIFIED PUBLIC ACCOUNTANTS**

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**WETTERER & Co.**

**CERTIFIED PUBLIC ACCOUNTANTS**

9700 ORMSBY STATION RD LOUISVILLE, KY 40223  
PHONE (502) 491-5550 | FAX (502) 491-4820

## INDEPENDENT AUDITORS' REPORT

To the Plan Committee  
C & I Engineering, Inc.  
Salary Savings Plan

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

We have performed an audit of the financial statements of C & I Engineering, Inc. Salary Savings Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

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

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

### **Opinion**

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

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

## **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (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 C & I Engineering, Inc. Salary Savings Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

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

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

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

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

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 C & I Engineering Inc. Salary Savings Plan's internal control. Accordingly, no such opinion is expressed.

INDEPENDENT AUDITORS' REPORT - (CONTINUED)

- 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 C & I Engineering, Inc. Salary Savings Plan's ability to continue as a going concern for a reasonable period of time.

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

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

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

**Supplemental Schedule Required by ERISA**

The supplemental schedule of assets (held at end of year) is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's 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 schedule, 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 schedule 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 schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion—

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

*Wetterer & Co.*

October 13, 2025

C & I ENGINEERING, INC. SALARY SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>December 31</u>	
	<u>2024</u>	<u>2023</u>
<u>ASSETS</u>		
<u>INVESTMENTS</u> , at fair value (Notes A-5, B-3, D, E, and F)		
Deposits with insurance company - guaranteed interest accounts	\$ 1,898,067	\$ 2,045,300
Collective trust funds	15,490,744	13,019,325
Mutual funds	31,985,547	26,599,039
Participant-directed brokerage accounts	<u>917,962</u>	<u>812,371</u>
	<u>50,292,320</u>	<u>42,476,035</u>
Notes receivable from participants (Note B-4)	<u>224,300</u>	<u>215,556</u>
<u>TOTAL ASSETS</u>	<u>50,516,620</u>	<u>42,691,591</u>
<u>LIABILITIES</u>		
Forfeitures refundable to participants (Note K)	<u>3,675</u>	<u>12,817</u>
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>	<u>\$ 50,512,945</u>	<u>\$ 42,678,774</u>

C & I ENGINEERING, INC. SALARY SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS  
AVAILABLE FOR BENEFITS

	<u>December 31</u>	
	<u>2024</u>	<u>2023</u>
<u>ADDITIONS (SUBTRACTIONS) TO NET ASSETS ATTRIBUTED TO</u>		
Investment income:		
Interest	\$ 28,048	\$ 29,302
Dividends	1,510,798	727,084
Net investment gain (loss) from deposits in participant-directed brokerage accounts	73,360	13,014
Net investment gain (loss) from common trust funds	1,681,062	1,807,621
Net investment gain (loss) from deposits in mutual funds	<u>2,937,497</u>	<u>3,621,747</u>
	<u>6,230,765</u>	<u>6,198,768</u>
Less investment expenses	<u>47,862</u>	<u>105,357</u>
	<u>6,182,903</u>	<u>6,093,411</u>
Interest on notes receivable from participants	<u>21,289</u>	<u>13,511</u>
Contributions:		
Employer	839,295	717,526
Participant	2,614,506	2,222,392
Rollover	<u>967,360</u>	<u>628,880</u>
	<u>4,421,161</u>	<u>3,568,798</u>
<u>TOTAL ADDITIONS (SUBTRACTIONS)</u>	10,625,353	9,675,720
<u>DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO</u>		
Benefits paid to participants	<u>2,791,182</u>	<u>3,603,737</u>
<u>NET INCREASE (DECREASE)</u>	7,834,171	6,071,983
<u>NET ASSETS AVAILABLE FOR BENEFITS</u>		
Beginning of year	<u>42,678,774</u>	<u>36,606,791</u>
End of year	<u>\$ 50,512,945</u>	<u>\$ 42,678,774</u>

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2024 AND 2023

A. DESCRIPTION OF PLAN

The following description of C & I Engineering, Inc. Salary Savings Plan (Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

1. General - The Plan is a defined contribution plan covering all Category I employees of Chemical and Industrial Engineering, Inc. (Company) who have been employed with the Company longer than a month. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Company is the Plan Sponsor. The original Plan became effective September 1, 1986, and at various times has been amended to modify certain of its provisions.

Effective December 17, 2020, Category II and IV employees may participate in the Plan after they work 1,000 hours or more in a year, however, they are exempt from receiving a Company match.

2. Contributions - Contributions may consist of (a) salary deferral contributions, (b) employer matching contributions, (c) employer discretionary contributions, (d) voluntary contributions and (e) rollover contributions. Participants may contribute any percentage of their eligible compensation, subject to limitation of the Internal Revenue Code (IRC). Contributions may be allocated to the available investment options at the discretion of the participant. Gains and losses under the Plan are valued on a daily basis and allocated to participant accounts based on account balances. Effective January 2007, the Plan has added Roth 401(k) features to the Plan allowing participants to make deferrals on an after-tax basis with distributions from Roth Contributions to be tax-free in retirement.

The Company's matching contribution rates are set by the Company's Board of Directors and may vary periodically. The Company may contribute to the Plan from their respective net profits as determined by the Board of Directors. The amount of the Company contribution will vary from year to year and in some plan years the Board of Directors may decide not to make any contribution.

The Plan also accepts rollover contributions from other qualified plans. Rollovers are credited to a participant's rollover contribution account, are treated in a manner similar to before-tax contributions for Plan accounting and federal income tax purposes and are not eligible for matching contributions by the Company.

3. Automatic Enrollment - The plan has an automatic enrollment feature for all eligible employees. Eligible employees are enrolled automatically in the Plan at a 6% pre-tax contribution rate (increasing by 1% at the beginning of each subsequent year up to a maximum percentage of 10%) unless they formally opt-out of the Plan within 30 days or elect to contribute at a higher or lower rate. Such participants receive an immediate company match, with the participant generally becoming fully vested in such matching contributions after attaining two years of service. Pre-tax contributions of participants who are automatically enrolled in the Plan will be invested in the appropriate Lifetime Portfolio Fund based on the participant's date of birth unless the participant elects other investments permitted under the Plan.
4. Participant Accounts - Each participant's account is credited with the salary deferral contribution and employer matching contribution as well as an allocation of Plan earnings. Allocations are based on participant earnings and on account balances as defined in the Plan agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

C & I ENGINEERING, INC. SALARY SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - (CONTINUED)

YEARS ENDED DECEMBER 31, 2024 AND 2023

A. DESCRIPTION OF PLAN - (Continued)

5. Vesting - Participants are immediately vested in their voluntary contributions plus actual earnings thereon. Vesting in the remainder of their accounts is based on years of credited service. A participant is 100 percent vested after two years of credited service.
6. Participant Loans - Participants who are not shareholders owning more than 5% of the Company's outstanding stock at any time during the Company's tax year may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of (a) \$50,000 or (b) the greater of (1) 50% of their vested account balance or (2) \$10,000, reduced by any outstanding loans. The loans are secured by the balance in the participant's account and bear interest at a rate of 5.25% to 10.25%, which is commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest are payable ratably through bi-weekly payroll deductions.
7. Payment of Benefits - On termination of service, a participant will receive the value of his or her account in a single lump-sum amount or in periodic installments over a fixed period of time not longer than the life expectancy of the participant or that of his or her spouse. The method of payment is at the discretion of the Plan administrator. In addition, hardship distributions are permitted if certain criteria are met.
8. Forfeitures - When certain terminations of participants in the Plan occur, the non-vested portion of the participant's account, as defined by the Plan, represents a forfeiture. Forfeitures are utilized to reduce plan expenses and then employer's contributions for the plan year. However, if the participant is re-employed and fulfills certain requirements, as defined in the Plan, the participant's account will be reinstated. At December 31, 2024 and 2023, forfeited non-vested accounts totaled \$16,210 and \$9,900, respectively. Employer contributions in 2024 and 2023 were not reduced from forfeited non-vested accounts.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Accounting - The financial statements of the Plan are prepared using the accrual method of accounting. The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.
2. Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.
3. Investment Valuation and Income Recognition - The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note E for discussion of fair value measurements. Empower has provided the Plan administrator a certification attesting that the information provided to the Plan administrator is complete and accurate.

C & I ENGINEERING, INC. SALARY SAVINGS PLAN  
NOTES TO FINANCIAL STATEMENTS - (CONTINUED)  
YEARS ENDED DECEMBER 31, 2024 AND 2023

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. The Plan presents, in the statement of changes in net assets available for benefits, the net appreciation or depreciation in the fair value of its investments, which consists of realized gains or losses and unrealized appreciation and depreciation on those investments.

The Plan's investment options include a guaranteed interest account under a guaranteed benefit policy (as defined in section 401(b) of the Employee Retirement Income Security Act of 1974, as amended (ERISA)) of Empower. The guaranteed interest account is reported at fair value as determined by Empower.

This investment option is non-benefit responsive. The guaranteed interest account's fair value is the amount Plan participants would receive currently if they were to withdraw or transfer funds within the Plan prior to their maturity for an event other than death, disability, termination, or retirement. This fair value represents guaranteed interest account values adjusted to reflect current market interest rates only to the extent such market rates exceed contract crediting rates. This value represents contributions allocated to the guaranteed interest accounts, plus interest at the contractually guaranteed rate, less funds used to pay Plan benefits and administrative expenses.

4. Notes Receivable from Participants - Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.
5. Payment of Benefits - Benefits are recorded when paid. Accordingly, benefits payable to persons that have elected to withdraw from the Plan but not yet paid have not been accrued.
6. Risks and Uncertainties - The Plan provides for various investment options in combinations of stock, bonds, fixed income securities, mutual funds, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value in investment securities, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in these financial statements.
7. Administrative Expenses - The Company, at its discretion, may absorb certain costs of the administration of the Plan to maximize the benefit available to the participants. The expenses include, but are not limited to trustee, legal, and accounting fees. The administrative expenses paid by the Company were approximately \$33,286 and \$0 for the years ended December 31, 2024 and 2023, respectively.
8. Subsequent Events - The Plan administrator has evaluated subsequent events through October 13, 2025, the date which the financial statements were available to be issued.

C. TAX STATUS

The Plan has obtained a favorable tax determination letter dated June 30, 2020, in which the Internal Revenue Service stated that the Plan was in compliance with the applicable requirements of the Internal Revenue Code (IRC). The plan administrator and the trustee believe the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

C & I ENGINEERING, INC. SALARY SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - (CONTINUED)

YEARS ENDED DECEMBER 31, 2024 AND 2023

C. TAX STATUS - (Continued)

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service or Department of Labor. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2021.

D. DEPOSITS WITH INSURANCE COMPANY

On December 17, 2020, the Plan entered into a group annuity contract with Empower.

The group annuity account is credited with actual earnings on the underlying investments and charged with Plan withdrawals and administrative expenses charged by the custodian. The deposits are included in the financial statements at the December 31, 2024 and 2023 fair values as reported to the Plan by the custodian.

E. FAIR VALUE MEASUREMENTS

The Plan measures certain financial assets and liabilities at fair value in accordance with FASB ASC topic 820, Fair Value Measurements and Disclosures, which establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 or Level 2 inputs because they generally proved the most reliable evidence of fair value. Level 3 inputs were only used when Level 1 or Level 2 inputs were not available.

Determination of Fair Value -

The following discussion describes the valuation methodologies used for assets measured at fair value on a recurring basis. The techniques utilized in estimating the fair values of the financial instruments are reliant on the assumptions used. Care should be exercised in deriving conclusions based on the fair value information of the financial instruments presented below.

Fair value estimates are made at a specific point in time, based on available market information and judgements about the financial instrument. Such estimates do not consider the tax impact of the realization of unrealized gains or losses. In addition, the disclosed fair value may not be realized in the immediate settlement of the financial instrument. There were no significant changes to the valuation processes during 2024.

Mutual Funds -

Valued at the fund's quoted price, which is in an active market.

C & I ENGINEERING, INC. SALARY SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - (CONTINUED)

YEARS ENDED DECEMBER 31, 2024 AND 2023

E. FAIR VALUE MEASUREMENTS - (Continued)

Participant-directed Brokerage Account -

This account includes mutual funds and common stock which are valued at quoted prices in an active market.

Collective Trust Funds -

The NAV of each of the collective trust funds is calculated in a manner consistent with U.S. GAAP for investment companies and is determinative of their fair value and represents the price at which the Plan would be able to initiate a transaction. Several of the collective trust funds invest in publicly quoted mutual funds or actively managed stocks. Some of the collective trust funds also invest in fixed income securities. The fair value of the underlying mutual funds or stock and of the underlying securities, which is based on quoted prices of similar assets, is used to determine the NAV of the collective trust fund which is not publicly quoted. Participant transactions may occur daily.

Guaranteed Interest Accounts -

The guaranteed interest accounts with an insurance company are not actively traded and significant other observable inputs are not available.

The guaranteed interest accounts cannot be sold to a third-party; thus, the only option to exit the guaranteed interest accounts is to withdraw the funds prior to maturity. The fair value of the account is the value paid when funds are withdrawn prior to their maturity. The valuation of the guaranteed interest accounts is based on the applicable interest rate. If the applicable interest rate is greater than the interest rate on the account, the fair value is the contract value reduced by a percentage. This percentage is equal to the difference between the applicable interest rate and the interest rate on the account, multiplied by the number of years (including fractional parts of a year) until the maturity date.

If the applicable interest rate is equal to or less than the interest rate on the account, the fair value is equal to the contract value.

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

Fair Value Measurements as of December 31, 2024 using:

	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Unobservable Inputs (Level 3)</u>	<u>Other*</u>	<u>Total</u>
Guaranteed Interest Accounts	\$ -	\$1,898,067	\$ -	\$ 1,898,067
Mutual Funds	31,985,547	-	-	31,985,547
Participant-Directed Brokerage Account	<u>917,962</u>	<u>-</u>	<u>-</u>	<u>917,962</u>
Total investments in the fair value hierarchy	32,903,509	1,898,067	-	34,801,576
Collective Trust Funds - JPMCB SmartRetirement Passive Blend Funds	<u>-</u>	<u>-</u>	<u>15,490,744</u>	<u>15,490,744</u>
Total Investments at fair value	<u>\$32,903,509</u>	<u>\$1,898,067</u>	<u>\$ 15,490,744</u>	<u>\$ 50,292,320</u>

C & I ENGINEERING, INC. SALARY SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - (CONTINUED)

YEARS ENDED DECEMBER 31, 2024 AND 2023

E. FAIR VALUE MEASUREMENTS - (Continued)

Fair Value Measurements Using Significant Unobservable Inputs (Level 3) as of December 31, 2024:

	<u>Guaranteed</u> <u>Interest</u> <u>Accounts</u>
Beginning balance	\$2,045,300
Purchases	352,180
Issuances and settlements	(527,461)
Interest credited	<u>28,048</u>
Ending balance	<u>\$1,898,067</u>

Fair Value Measurements as of December 31, 2023 using:

	<u>Quoted Prices in</u> <u>Active Markets for</u> <u>Identical Assets</u> <u>(Level 1)</u>	<u>Significant</u> <u>Unobservable</u> <u>Inputs</u> <u>(Level 3)</u>	<u>Other*</u>	<u>Total</u>
Guaranteed Interest Accounts	\$ -	\$2,045,300	\$ -	\$ 2,045,300
Mutual Funds	26,599,039	-	-	26,599,039
Participant-Directed Brokerage Account	<u>812,371</u>	<u>-</u>	<u>-</u>	<u>812,371</u>
Total investments in the fair value hierarchy	27,411,410	2,045,300	-	29,456,710
Collective Trust Funds - JPMCB SmartRetirement Passive Blend Funds	<u>-</u>	<u>-</u>	<u>13,019,325</u>	<u>13,019,325</u>
Total Investments at fair value	<u>\$27,411,410</u>	<u>\$2,045,300</u>	<u>\$ 13,019,325</u>	<u>\$ 42,476,035</u>

\* In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statement of net assets available for benefits. The Plan had no Level 2 investments at December 31, 2024 or 2023.

The following table provides further details of the Level 3 fair value measurements.

Fair Value Measurements Using Significant Unobservable Inputs (Level 3) as of December 31, 2023:

	<u>Guaranteed</u> <u>Interest</u> <u>Accounts</u>
Beginning balance	\$1,502,163
Purchases	1,732,103
Issuances and settlements	(1,218,268)
Interest credited	<u>29,302</u>
Ending balance	<u>\$2,045,300</u>

C & I ENGINEERING, INC. SALARY SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - (CONTINUED)

YEARS ENDED DECEMBER 31, 2024 AND 2023

E. FAIR VALUE MEASUREMENTS - (Continued)

The following table provides quantitative information about the significant unobservable inputs used for recurring fair value measurements categorized within Level 3.

	<u>As of December 31, 2024</u>			
	<u>Assets</u>	<u>Valuation</u>	<u>Unobservable input</u>	
	<u>measured at</u>	<u>technique(s)</u>	<u>description</u>	<u>Input/range of inputs</u>
	<u>fair value</u>			
Assets:				
Guaranteed			Interest rate on	
interest accounts	\$ 1,898,067	See note (1)	account	1.41%

(1) If the applicable interest rate is equal to or less than the interest rate on the account, the fair market value is equal to the contract value.

If the applicable interest rate is greater than the interest rate on the account, the fair market value is the contract value reduced by a percentage. This percentage is equal to the difference between the applicable interest rate and the interest rate on the account, multiplied by the number of years (including fractional parts of a year) until the maturity date.

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended December 31, 2024 and 2023 are reported in net investment gain from deposits with insurance company.

F. INFORMATION PREPARED AND CERTIFIED BY PLAN CUSTODIAN

The information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the custodian of the Plan.

	<u>2024</u>	<u>2023</u>
Investments held by Empower:		
Investments at fair value:		
Deposits with Empower:		
Guaranteed Interest Accounts	\$ 1,898,067	\$ 2,045,300
Collective Trust Funds	\$15,490,744	\$13,019,325
Mutual Funds	\$31,985,547	\$26,599,039
Participant-directed brokerage accounts	\$ 917,962	\$ 812,371
Investment income (loss)	\$ 6,230,765	\$ 6,198,768

G. PLAN TERMINATION

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

C & I ENGINEERING, INC. SALARY SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS - (CONTINUED)

YEARS ENDED DECEMBER 31, 2024 AND 2023

H. RISKS AND UNCERTAINTIES

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

I. RECONCILIATION OF FINANCIAL STATEMENTS TO SCHEDULE H OF FORM 5500

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$50,512,945	\$42,678,774
Forfeitures refundable to participants	<u>3,675</u>	<u>12,817</u>
Total net assets per Form 5500	<u>\$50,516,620</u>	<u>\$42,691,591</u>
Increase (decrease) in net assets per the financial statements	\$ 7,834,171	\$ 6,071,983
Difference in benefits paid to participants due to payables not recorded on Form 5500	<u>(9,142)</u>	<u>-</u>
Net income (loss) per Form 5500	<u>\$ 7,825,029</u>	<u>\$ 6,071,983</u>

Additionally, certain line items of assets and net asset additions and deductions in the 2024 and 2023 Forms 5500 differ from similar classifications in the accompanying financial statements. However, such differences are not considered material.

J. AMOUNTS ALLOCATED TO WITHDRAWING PARTICIPANTS

There were no amounts allocated to withdrawing participants in 2024 that were not paid out until 2025.

K. PARTIAL PLAN TERMINATION

As a result of a reduction in the Company's workforce in 2020 due to COVID-19, the Plan experienced a partial termination as defined by ERISA. Under ERISA, a partial plan termination may occur if a significant percentage of the Plan participants are terminated because of an action taken by the Plan Sponsor. If a partial plan termination occurs, full vesting in the employer's contribution is required for the affected participants, but the remaining participants' vesting continues to be determined per the plan provisions. In accordance with Internal Revenue Service ("IRS") guidance, participants of the Plan whose employment terminated during 2020 were made fully vested in all contributions under the Plan. During 2021, the Plan withheld forfeitures totaling \$12,817 from the distributions of two participants who were later determined to be "affected" participants of the partial termination. The Plan recorded a liability to reimburse these two participants for the forfeitures withheld from their distributions which had a balance of \$3,675 and \$12,817 as of December 31, 2024 and 2023.

SUPPLEMENTAL SCHEDULE

C & I ENGINEERING, INC. SALARY SAVINGS PLAN  
SUPPLEMENTAL SCHEDULE  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment incl. maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Empower	Guaranteed Interest Account		
		Empower Fixed Fund	\$ -	\$ 1,898,067
	Fidelity Investments	Bond Fund		
		Total Bond Fund Z - 188,426 shares	-	1,769,321
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2020 - 42,453 shares	-	1,444,247
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2025 - 2,526 shares	-	94,383
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2030 - 79,187 shares	-	3,247,473
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2035 - 5,302 shares	-	236,110
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2040 - 90,485 shares	-	4,281,732
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2045 - 6,671 shares	-	327,403
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2050 - 75,178 shares	-	3,721,302
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2055 - 4,112 shares	-	172,705
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2060 - 42,948 shares	-	1,361,881
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend 2065 - 8,643 shares	-	164,742
	JPMorgan	Collective Trust Fund		
		SmartRetirement Passive Blend Inc. - 14,543 shares	-	438,766
	American Century Investments	Mutual Fund		
		Small Cap Value R6 - 165,538 shares	-	1,748,081
	Franklin Templeton Investments	Mutual Fund		
		ClearBridge Small Cap Growth - 12,861 shares	-	706,290
	Fidelity Investments	Mutual Fund		
		500 Index - 36,206 shares	-	7,392,893
	Fidelity Investments	Mutual Fund		
		Fidelity International Index - 19,130 shares	-	909,417
	Fidelity Investments	Mutual Fund		
		Fidelity U.S. Bond Index - 78,138 shares	-	798,566
	Fidelity Investments	Mutual Fund		
		Mid Cap Index - 47,118 shares	-	1,591,191
	Fidelity Investments	Mutual Fund		
		Small Cap Index - 74,357 shares	-	2,058,215
	Invesco	Mutual Fund		
		Real Estate Fund R6 - 43,614 shares	-	732,283
	MFS	Mutual Fund		
		Growth Fund R6 - 20,632 shares	-	4,199,895
	MFS	Mutual Fund		
		Intl Diversification Fund R6 - 73,634 shares	-	1,682,541
	MFS	Mutual Fund		
		Mid Cap Growth Fund R6 - 66,026 shares	-	2,074,526
	PIMCO	Mutual Fund		
		International Bond Institutional - 18,745 shares	-	186,138
	Putnam	Mutual Fund		
		Large Cap Value Fund R6 - 72,264 shares	-	2,492,389
	T. Rowe Price	Mutual Fund		
		Divided Growth Fund I Class - 39,624 shares	-	3,043,891
	Wells Fargo Funds	Mutual Fund		
		Special Mid Cap Val Fund R6 - 12,548 shares	-	599,910
		Participant-Directed Brokerage Account	-	917,962

C & I ENGINEERING, INC. SALARY SAVINGS PLAN  
SUPPLEMENTAL SCHEDULE – (CONTINUED)  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2024

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR – (CONTINUED)

(a)	<u>(b) Identity of issue, borrower, lessor, or similar party</u>	<u>(c) Description of investment incl. maturity date, rate of interest, collateral, par, or maturity value</u>	<u>(d) Cost</u>	<u>(e) Current value</u>
	Participant Loans	Interest Rates at 5.25% - 10.50%	_____ -	_____ 224,300
	Total		\$ _____ -	<u>\$50,516,620</u>
	*Party in interest			