

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

Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>MILLER ENVIRONMENTAL GROUP, INC. 401(K) PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>001</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>MILLER ENVIRONMENTAL GROUP, INC.</u></p> <p><u>538 EDWARDS AVENUE</u> <u>CALVERTON, NY 11933-1636</u></p>	<p>1c Effective date of plan <u>10/04/1974</u></p> <p>2b Employer Identification Number (EIN) <u>11-2256843</u></p> <p>2c Plan Sponsor's telephone number <u>631-369-4900</u></p> <p>2d Business code (see instructions) <u>562000</u></p>

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

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

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	568
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	403
	6a(2)	497
	6b	2
	6c	147
	6d	646
	6e	0
	6f	646
	6g(1)	552
	6g(2)	600
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

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

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

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

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

a Pension Schedules

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

b General Schedules

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

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

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

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

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

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

Receipt Confirmation Code _____

<p>SCHEDULE A (Form 5500)</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>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</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>2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
---	--	--

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

<p>A Name of plan MILLER ENVIRONMENTAL GROUP, INC. 401(K) PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>001</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 MILLER ENVIRONMENTAL GROUP, INC.</p>	<p>D Employer Identification Number (EIN) 11-2256843</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
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	041049	32	01/01/2024	12/31/2024

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

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

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

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

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

b Balance at the end of the previous year	7b	896732	
c Additions: (1) Contributions deposited during the year	7c(1)	-220400	
	7c(2)		
	7c(3)		
	7c(4)		
	7c(5)	535740	
	▶ OTHER INCOME		
(6) Total additions	7c(6)	315340	
d Total of balance and additions (add lines 7b and 7c(6))	7d	1212072	
e Deductions:			
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	74078
	(2) Administration charge made by carrier.....	7e(2)	2361
	(3) Transferred to separate account	7e(3)	
	(4) Other (specify below)	7e(4)	250146
▶ OTHER EXPENSES			
(5) Total deductions	7e(5)	326585	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	885487	

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

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

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

A Name of plan MILLER ENVIRONMENTAL GROUP, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 MILLER ENVIRONMENTAL GROUP, INC.	D Employer Identification Number (EIN) 11-2256843	

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
37 60 64 65	RECORDKEEPER	31104	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)

JW COLE ADVISORS INC

59-3680571

(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	ADVISOR	27491	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)

STRATEGIC ADVISORS, INC.

04-2654524

(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	ADVISOR	7242	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"/>

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
BLKRK CORE BOND INST - BNY MELLON 500 ROSS STREET PITTSBURGH, PA 53442	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COL DIVIDEND INC I2 - COLUMBIA MGT 430 W 7TH STREET STE 219104 KANSAS CITY, MO 64105	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP BLUE CHIP GRTH - T. ROWE PRICE 52-2269240	0.15%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WA CORE PLUS BOND I - FRANKLIN TEM 94-3167260	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WM BLAIR GROWTH I - SS&C GLOBAL IN 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan MILLER ENVIRONMENTAL GROUP, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 MILLER ENVIRONMENTAL GROUP, INC.	D Employer Identification Number (EIN) 11-2256843

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	55000	86793
(2) Participant contributions	1b(2)	40182	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	2575	2706
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	388886	432361
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	22046725	24523316
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	896732	885487
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	23430100	25930663
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	23430100	25930663

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	1060988	
(B) Participants.....	2a(1)(B)	2277839	
(C) Others (including rollovers).....	2a(1)(C)	127272	
(2) Noncash contributions.....	2a(2)	0	3466099
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	131	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	31985	
(F) Other.....	2b(1)(F)	18195	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		50311
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	849836	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		849836
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		1915225
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		6281471

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3713890	
(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)		3713890
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		1181
h Interest expense	2h		0
i Administrative expenses:			
(1) Salaries and allowances	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Recordkeeping fees	2i(3)	22450	
(4) IQPA audit fees	2i(4)	0	
(5) Investment advisory and investment management fees	2i(5)	34733	
(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)	8654	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		65837
j Total expenses. Add all expense amounts in column (b) and enter total	2j		3780908

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		2500563
l 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: **TMI CPA, P.C.**

(2) EIN: **47-2426908**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	532385
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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input type="checkbox"/>	<input type="checkbox"/>	

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

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

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

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

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

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

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

A Name of plan <u>MILLER ENVIRONMENTAL GROUP, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>MILLER ENVIRONMENTAL GROUP, INC.</u>	D Employer Identification Number (EIN) <u>11-2256843</u>	

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

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

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

1	
---	--

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): 04-6568107

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 06 / 30 / 2020 (MM/DD/YYYY) and the Opinion Letter serial number Q702438A.

Miller Environmental Group Inc. 401K Plan

Financial Statements and Supplemental Schedules

Including Independent Auditors' Report

As of December 31, 2024 and 2023

and for the Year Ended December 31, 2024

Table of Contents

Independent Auditors' Report	1
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to the Financial Statements	7
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	17
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	18



Independent Auditors' Report

To the Plan Administrator and Participants of
Miller Environmental Group Inc. 401K Plan
Calverton, New York

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

We have performed audits of the financial statements of Miller Environmental Group Inc. 401K Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Environmental Group Inc. 401K Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 5 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Environmental Group Inc. 401K 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Environmental Group Inc. 401K Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with

150 Motor Parkway, Suite 401, Hauppauge, New York 11788

Phone: 631-406-4065 | Web: tmicpaadvisor.com | Email: info@tmicpaadvisor.com

respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Miller Environmental Group Inc. 401K Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Environmental Group Inc. 401K 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.

150 Motor Parkway, Suite 401, Hauppauge, New York 11788

Phone: 631-406-4065 | Web: tmicpaadvisor.com | Email: info@tmicpaadvisor.com

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4a - Schedule of Delinquent Participant Contributions and supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year), as of or for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

TMA CPA, P.C.

Hauppauge, New York

October 15, 2025

150 Motor Parkway, Suite 401, Hauppauge, New York 11788

Phone: 631-406-4065 | Web: tmicpaadvisor.com | Email: info@tmicpaadvisor.com

Miller Environmental Group Inc. 401K Plan
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

	2024	2023
Assets		
Investments		
Investments at fair value	\$24,526,022	\$22,049,300
Investments at contract value	885,487	896,732
Total investments	25,411,509	22,946,032
Receivables		
Participant contributions	-	40,182
Employer contributions	672	-
Employer contributions - other (Note 11)	86,121	55,000
Notes receivable from participants	481,660	431,462
Total receivables	568,453	526,644
Total assets	25,979,962	23,472,676
Net assets available for benefits	\$25,979,962	\$23,472,676

See accompanying notes to the financial statements.

Miller Environmental Group Inc. 401K Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

	2024
Additions	
Investment income	
Net appreciation (depreciation) in fair value of investments	\$ 1,933,288
Interest and dividends	849,968
Total investment income	2,783,256
Interest income on notes receivable from participants	31,985
Contributions	
Participant contributions	2,277,839
Employer contributions	1,029,867
Employer contributions - other (Note 11)	31,121
Rollovers	127,272
Total contributions	3,466,099
Total additions	6,281,340
Deductions	
Benefits paid to participants	3,708,217
Administrative expenses	65,837
Total deductions	3,774,054
Net increase (decrease)	2,507,286
Net assets available for benefits	
Beginning of year	23,472,676
End of year	\$25,979,962

See accompanying notes to the financial statements.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

1. Description of Plan

The following description of the Miller Environmental Group Inc. 401K Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established effective October 4, 1974, and restated May 20, 2022. The Plan covers all employees, excluding those who are covered by a collective bargaining agreement or who are leased, part-time, temporary or seasonal, of Miller Environmental Group, Inc. 401(k) Plan (the Company) who have completed one month of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan administrator is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

In September 2024, the Company was acquired by Coalesce Capital, a private equity firm. The acquisition did not result in any termination or merging of plans.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the plan document, up to the maximum limits of the Internal Revenue Code (IRC). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants also may contribute amounts representing distributions from other qualified plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. Automatically enrolled participants will have their deferral rate increase by 1 percent on the anniversary of their enrollment date until their deferral rate reaches 10 percent. The Company contributes a discretionary match of 100 percent of the first 4 percent of base compensation that a participant contributes to the Plan, which totaled \$1,029,867 for the year ended December 31, 2024. Additional non-elective amounts may be contributed at the option of the Company. For the year ended December 31, 2024, there were no non-elective contributions to the Plan.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

The Plan requires a participant to be employed as of year end to be eligible to receive non-elective contributions. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company discretionary matching contributions, allocations of the Company's non-elective contributions, if any, and an allocation of the Plan's earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after five years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined quarterly, is set at 1 percent above the prime rate effective March 21, 2021 and was set at 2 percent above the prime rate prior to March 21, 2021, as defined. Principal and interest are paid ratably through weekly payroll deductions. Terms range up to 5 years or greater for the purchase of a primary residence.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. If a terminated participant's vested balance is less than or equal to \$7,000 in 2024 and \$5,000 in 2023, the amount may be automatically distributed in the form of lump-sum amount equal to the value of the participant's vested interest in his or her account. In addition, the Plan allows for hardship distributions if certain criteria are met. In-service distributions are also permitted for participants who attain age 59½. Annual installments are permitted for required minimum distributions only.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Notes to Financial Statements
As of December 31, 2024 and 2023

Forfeited Accounts

At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$2,096 and \$22,905, respectively. These accounts will be used to reduce future employer contributions or pay Plan expenses. During 2024, employer contributions were reduced by \$263,402, from forfeited nonvested accounts, in accordance with plan provisions.

Recent Regulatory Event

On December 29, 2022, the Setting Every Community Up for Retirement Enhancement (SECURE) 2.0 Act of 2022 was signed into law as part of the Consolidated Appropriations Act of 2023. The SECURE 2.0 Act of 2022 builds on the SECURE Act of 2019 which revised existing rules around retirement saving. The SECURE 2.0 Act of 2022 contains dozens of new retirement-related provisions with effective dates beginning January 1, 2023 and beyond. SECURE 2.0 is intended to expand and increase retirement savings and to simplify and clarify many complex existing retirement plan rules.

2. Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan administrator determines the Plan's valuation policies utilizing information provided by investment advisers,

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

custodian/trustee and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

The Plan's investments in fully benefit-responsive investment contracts are reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

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

Subsequent Events

Subsequent events were evaluated through October 15, 2025, the date the financial statements were available to be issued. See Note 13 for further discussion on subsequent events.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

3. Fair Value Measurements

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

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

Level 2 - Inputs to the valuation technique include:

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

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

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

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

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

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

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

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

Assets at Fair Value as of December 31, 2024	Level 1	Level 2	Level 3	Total
Mutual funds	\$24,526,022	\$ -	\$ -	\$24,526,022
Total assets in the fair value hierarchy	24,526,022	-	-	24,526,022
Total investments at fair value	\$24,526,022	\$ -	\$ -	\$24,526,022

Assets at Fair Value as of December 31, 2023	Level 1	Level 2	Level 3	Total
Mutual funds	\$22,049,300	\$ -	\$ -	\$22,049,300
Total assets in the fair value hierarchy	22,049,300	-	-	22,049,300
Total investments at fair value	\$22,049,300	\$ -	\$ -	\$22,049,300

4. Fully Benefit-Responsive Investment Contracts

The Plan holds a traditional fully benefit-responsive guaranteed investment contract totaling \$885,487 for 2024 and \$896,732 for 2023, for which contributions are maintained in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by the sponsoring trustee, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at the specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1.5 percent. The crediting rate is reviewed on a quarterly basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

Certain events might limit the ability of the Plan to transact at contract value with the issuer. These events may be different under each contract. Such events include:

1. amendments to the Plan documents (including complete or partial Plan termination or merger with another plan);
2. changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions;
3. bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan;
4. the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; or,
5. premature termination of the contract.

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

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. These events may be different under each contract. Such events include:

1. an uncured violation of the Plan's investment guidelines;
2. a breach of material obligation under the contract;
3. a material misrepresentation; or,
4. a material amendment to the agreement without the consent of the issuer.

5. Information Certified by Trustee

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023. Accordingly, Fidelity Management Trust Company, the Trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2024, and the related investment activity and interest income on notes receivable from participants reported in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

6. Related-Party and Party In Interest Transactions

Certain Plan investments are managed by the Trustee, and therefore, these transactions qualify as exempt party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. During 2024, direct payments made by the Plan for service provider fees totaled \$65,837, and are included in administrative expenses.

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

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

7. Plan Termination

Although it has not expressed any intent 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, participants would become 100 percent vested in their employer contributions.

8. Tax Status

The Plan adopted a pre-approved plan offered by FMR LLC. The pre-approved plan received an IRS Opinion Letter dated June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the IRS Opinion Letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore believes that the Plan is qualified, and the related trust is tax exempt.

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

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

On May 18, 2023, the Plan sponsor received a notice of rejection of the 2021 Form 5500 annual report from the Department of Labor stating that the Plan failed to attach the Independent Qualified Public Accountant report and audited financial statements with footnotes to the Form 5500. The Plan sponsor corrected this failure by filing an amended Form 5500 and attached the Independent Qualified Public Accountant report and audited financial statements with footnotes to the Form 5500 in September 2023, which extended beyond the 45 day prescribed timeframe in the notice. In January 2024, the Company received a notice of intent to assess a penalty of the 2021 Form 5500 annual report from the Department of Labor stating that the Plan failed to file a statement of reasonable cause in response to the notice of rejection dated May 13, 2023. The Company's response to the notice of intent to assess penalty in February 2024 was considered untimely, as a result, the intended penalty became the final order civil penalty assessment. The Company entered into a payment agreement with the Department of Treasury and paid \$67,627 in July 2024.

9. Risks and Uncertainties

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

10. Delinquent Participant Contributions

For the years ended December 31, 2024 and 2023, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. These transactions constitute nonexempt prohibited transactions. During 2024 and 2023, untimely remittances of \$403,678 and \$128,707, respectively, were identified on the Schedule of Delinquent Participant Contributions and were not corrected in 2024 or 2023. The Company made contributions to the affected participants' accounts and will be compensating participants for lost earnings resulting from the delay in contributions.

11. Self Correction Program

During 2024, the Company identified operational deficiencies related to automatic enrollment and the application of the definition of compensation due to administrative error. The Company intends to correct the operational deficiencies under the IRS's Employee Plans Compliance Resolution System using the Self Correction Program. Plan management determined the financial impact to be approximately \$54,000 and will make a qualified non-elective contribution to the Plan.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

During 2023, the Company identified operational deficiencies related to automatic enrollment, automatic escalation and deferral rate changes due to administrative error. The Company intends to correct the operational deficiencies under the IRS's Employee Plans Compliance Resolution System using the Self Correction Program. Plan management initially estimated the financial impact to be \$55,000 during 2023, the financial impact was reduced to \$32,429 during 2024 due to meeting exemption criteria for the special safe harbor correction method for failures related to automatic enrollment contribution features in accordance with the applicable section of the IRC. The Company will make a qualified non-elective contribution to the Plan (see Note 13 Subsequent events).

12. Reconciliation of Financial Statements to Form 5500

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

	2024	2023
Net assets available for benefits per the financial statements	\$25,979,962	\$23,472,676
Deemed loans	(49,299)	(42,576)
Net assets available for benefits per Form 5500	\$25,930,663	\$23,430,100

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

	2024
Increase (decrease) in net assets per the financial statements	\$ 2,507,286
Deemed loans	(6,723)
Increase (decrease) in net assets per Form 5500	\$ 2,500,563

13. Subsequent Events

In January 2025, the Company made a qualified non-elective contribution to the Plan totaling \$32,429 related to operational deficiencies identified in 2023 for automatic enrollment, automatic escalation and application of deferral rate changes.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
EIN: 11-2256843 Plan Number: 001
For the Year Ended December 31, 2024

Total that Constitute Nonexempt Prohibited Transactions							
		Participant Contributions Transferred Late to Plan (1)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP		Total Fully Corrected Under VFCP and PTE 2002-51
2023	\$	128,707	\$ 128,707	\$ -	\$ -	\$	-
2024		403,678	403,678	-	-		-
	\$	532,385	\$ 532,385	\$ -	\$ -	\$	-

(1) Amount does include participant loan repayments.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Guaranteed Interest Account:				
	Empower Annuity Insurance Company of America	Guaranteed Income Fund	\$ -	\$ 885,487
Mutual Funds:				
	T. Rowe Price	T. Rowe Price International Stock Fund	-	2,515
	Invesco Ltd.	Invesco Balanced-Risk Commodity Strategy Fund Class R6	-	14,895
	Capital Research and Management Co.	American Funds Global Growth R6	-	5,953
	The Vanguard Group, Inc.	Vanguard Strategic Small-Cap Equity Inv	-	205,758
	Hartford Funds Management Co.	The Hartford Strategic Income Fund R6	-	189,577
	BlackRock, Inc.	BlackRock Core Bond Instl	-	6,911
	The Vanguard Group, Inc.	Vanguard Short-Term Corp Bd Idx Admiral	-	1,705
	Columbia Threadneedle Investments	Columbia Dividend Income Fd Inst 2 Class	-	134,728
	American Century Investments	American Century Mid Cap Value Fund R6	-	56,730
	William Blair	William Blair Growth Fund Class I	-	365,980
	Massachusetts Financial Services Co.	MFS Emerging Markets Debt Fund R6	-	30,560
	Capital Research and Management Co.	American Funds Capital World Growth & Income Fund R6	-	110,504
	Capital Research and Management Co.	American Funds Balanced Fund R6	-	79,974
	The Vanguard Group, Inc.	Vanguard Info Tech Index Fd Admiral Shs	-	331,435

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	PGIM Investments LLC	PGIM High Yield Fund R6	-	107,370
	Capital Research and Management Co.	American Funds Conservative Growth & Income Portfolio R6	-	7,646
	Massachusetts Financial Services Co.	MFS Mid Cap Growth Fund R6	-	123
	The Vanguard Group, Inc.	Vanguard Material Index Fd Admiral Shs	-	31,691
	The Vanguard Group, Inc.	Vanguard Healthcare Index Fd Admiral Shs	-	50,352
	Allspring Funds Management LLC	Allspring Special Small Cap Value Fund R6	-	18,748
	Lord Abbett & Company LLC	Lord Abbett Short Duration Income Fund Class R6	-	97,016
	The Vanguard Group, Inc.	Vanguard Energy Index Fund Admiral Shs	-	76,550
	JPMorgan Asset Management	JPMorgan U.S. Equity Fund R6	-	493,830
*	Fidelity Investments	Fidelity NASDAQ Composite Index	-	386,040
*	Fidelity Investments	Fidelity US Bond Index Fund	-	261,177
*	Fidelity Investments	Fidelity 500 Index	-	748,566
*	Fidelity Investments	Fidelity Emerging Markets Index Fund	-	150,616
*	Fidelity Investments	Fid Mid Cap Index Fund	-	134,898
*	Fidelity Investments	Fidelity International Index Fund	-	236,833
*	Fidelity Investments	Fidelity Inflation Protected Bond Index Fund	-	17,834
*	Fidelity Investments	Fidelity Large Cap Growth Index Fund	-	335,359
*	Fidelity Investments	Fidelity Large Cap Value Index Fund	-	187,469
*	Fidelity Investments	Fidelity Freedom 2010 Fund K6	-	117,665
*	Fidelity Investments	Fidelity Freedom 2015 Fund K6	-	174,439
*	Fidelity Investments	Fidelity Freedom 2020 Fund K6	-	1,189,393
*	Fidelity Investments	Fidelity Freedom 2025 Fund K6	-	2,129,663
*	Fidelity Investments	Fidelity Freedom 2030 Fund K6	-	4,864,932
*	Fidelity Investments	Fidelity Freedom 2035 Fund K6	-	4,069,114

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Fidelity Investments	Fidelity Freedom 2040 Fund K6	-	2,023,634
*	Fidelity Investments	Fidelity Freedom 2045 Fund K6	-	1,794,204
*	Fidelity Investments	Fidelity Freedom 2050 Fund K6	-	813,837
*	Fidelity Investments	Fidelity Freedom 2055 Fund K6	-	835,342
*	Fidelity Investments	Fidelity Freedom 2060 Fund K6	-	962,759
*	Fidelity Investments	Fidelity Freedom Inc K6	-	693
*	Fidelity Investments	Fidelity Government Money Market K6	-	2,706
*	Fidelity Investments	Fidelity Mid Cap Growth Index Fund	-	175,685
*	Fidelity Investments	Fidelity Freedom 2065 Fund K6	-	487,178
*	Fidelity Investments	Fidelity Freedom 2070 Fund K6	-	5,435
Total Mutual Funds			-	24,526,022
*	Notes Receivable from Participants	Interest rates ranging from 4.25% to 9.50%	-	481,660
			\$ -	\$ 25,893,169

*Denotes a party-in-interest, as defined by ERISA, if any.

**Cost information is not required for participant directed investments and has been omitted.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Financial Statements and Supplemental Schedules

Including Independent Auditors' Report

As of December 31, 2024 and 2023

and for the Year Ended December 31, 2024

Table of Contents

Independent Auditors' Report	1
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to the Financial Statements	7
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	17
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	18



Independent Auditors' Report

To the Plan Administrator and Participants of
Miller Environmental Group Inc. 401K Plan
Calverton, New York

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

We have performed audits of the financial statements of Miller Environmental Group Inc. 401K Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Environmental Group Inc. 401K Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 5 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Environmental Group Inc. 401K 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Environmental Group Inc. 401K Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with

respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Miller Environmental Group Inc. 401K Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Environmental Group Inc. 401K 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.

150 Motor Parkway, Suite 401, Hauppauge, New York 11788

Phone: 631-406-4065 | Web: tmicpaadvisor.com | Email: info@tmicpaadvisor.com

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4a - Schedule of Delinquent Participant Contributions and supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year), as of or for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

TMA CPA, P.C.

Hauppauge, New York

October 15, 2025

150 Motor Parkway, Suite 401, Hauppauge, New York 11788

Phone: 631-406-4065 | Web: tmicpaadvisor.com | Email: info@tmicpaadvisor.com

Miller Environmental Group Inc. 401K Plan
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

	2024	2023
Assets		
Investments		
Investments at fair value	\$24,526,022	\$22,049,300
Investments at contract value	885,487	896,732
Total investments	25,411,509	22,946,032
Receivables		
Participant contributions	-	40,182
Employer contributions	672	-
Employer contributions - other (Note 11)	86,121	55,000
Notes receivable from participants	481,660	431,462
Total receivables	568,453	526,644
Total assets	25,979,962	23,472,676
Net assets available for benefits	\$25,979,962	\$23,472,676

See accompanying notes to the financial statements.

Miller Environmental Group Inc. 401K Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

	2024
Additions	
Investment income	
Net appreciation (depreciation) in fair value of investments	\$ 1,933,288
Interest and dividends	849,968
Total investment income	2,783,256
Interest income on notes receivable from participants	31,985
Contributions	
Participant contributions	2,277,839
Employer contributions	1,029,867
Employer contributions - other (Note 11)	31,121
Rollovers	127,272
Total contributions	3,466,099
Total additions	6,281,340
Deductions	
Benefits paid to participants	3,708,217
Administrative expenses	65,837
Total deductions	3,774,054
Net increase (decrease)	2,507,286
Net assets available for benefits	
Beginning of year	23,472,676
End of year	\$25,979,962

See accompanying notes to the financial statements.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

1. Description of Plan

The following description of the Miller Environmental Group Inc. 401K Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established effective October 4, 1974, and restated May 20, 2022. The Plan covers all employees, excluding those who are covered by a collective bargaining agreement or who are leased, part-time, temporary or seasonal, of Miller Environmental Group, Inc. 401(k) Plan (the Company) who have completed one month of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan administrator is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

In September 2024, the Company was acquired by Coalesce Capital, a private equity firm. The acquisition did not result in any termination or merging of plans.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the plan document, up to the maximum limits of the Internal Revenue Code (IRC). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants also may contribute amounts representing distributions from other qualified plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. Automatically enrolled participants will have their deferral rate increase by 1 percent on the anniversary of their enrollment date until their deferral rate reaches 10 percent. The Company contributes a discretionary match of 100 percent of the first 4 percent of base compensation that a participant contributes to the Plan, which totaled \$1,029,867 for the year ended December 31, 2024. Additional non-elective amounts may be contributed at the option of the Company. For the year ended December 31, 2024, there were no non-elective contributions to the Plan.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

The Plan requires a participant to be employed as of year end to be eligible to receive non-elective contributions. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company discretionary matching contributions, allocations of the Company's non-elective contributions, if any, and an allocation of the Plan's earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after five years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined quarterly, is set at 1 percent above the prime rate effective March 21, 2021 and was set at 2 percent above the prime rate prior to March 21, 2021, as defined. Principal and interest are paid ratably through weekly payroll deductions. Terms range up to 5 years or greater for the purchase of a primary residence.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. If a terminated participant's vested balance is less than or equal to \$7,000 in 2024 and \$5,000 in 2023, the amount may be automatically distributed in the form of lump-sum amount equal to the value of the participant's vested interest in his or her account. In addition, the Plan allows for hardship distributions if certain criteria are met. In-service distributions are also permitted for participants who attain age 59½. Annual installments are permitted for required minimum distributions only.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Notes to Financial Statements
As of December 31, 2024 and 2023

Forfeited Accounts

At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$2,096 and \$22,905, respectively. These accounts will be used to reduce future employer contributions or pay Plan expenses. During 2024, employer contributions were reduced by \$263,402, from forfeited nonvested accounts, in accordance with plan provisions.

Recent Regulatory Event

On December 29, 2022, the Setting Every Community Up for Retirement Enhancement (SECURE) 2.0 Act of 2022 was signed into law as part of the Consolidated Appropriations Act of 2023. The SECURE 2.0 Act of 2022 builds on the SECURE Act of 2019 which revised existing rules around retirement saving. The SECURE 2.0 Act of 2022 contains dozens of new retirement-related provisions with effective dates beginning January 1, 2023 and beyond. SECURE 2.0 is intended to expand and increase retirement savings and to simplify and clarify many complex existing retirement plan rules.

2. Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan administrator determines the Plan's valuation policies utilizing information provided by investment advisers,

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

custodian/trustee and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

The Plan's investments in fully benefit-responsive investment contracts are reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

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

Subsequent Events

Subsequent events were evaluated through October 15, 2025, the date the financial statements were available to be issued. See Note 13 for further discussion on subsequent events.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

3. Fair Value Measurements

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

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

Level 2 - Inputs to the valuation technique include:

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

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

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

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

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

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

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

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

Assets at Fair Value as of December 31, 2024	Level 1	Level 2	Level 3	Total
Mutual funds	\$24,526,022	\$ -	\$ -	\$24,526,022
Total assets in the fair value hierarchy	24,526,022	-	-	24,526,022
Total investments at fair value	\$24,526,022	\$ -	\$ -	\$24,526,022

Assets at Fair Value as of December 31, 2023	Level 1	Level 2	Level 3	Total
Mutual funds	\$22,049,300	\$ -	\$ -	\$22,049,300
Total assets in the fair value hierarchy	22,049,300	-	-	22,049,300
Total investments at fair value	\$22,049,300	\$ -	\$ -	\$22,049,300

4. Fully Benefit-Responsive Investment Contracts

The Plan holds a traditional fully benefit-responsive guaranteed investment contract totaling \$885,487 for 2024 and \$896,732 for 2023, for which contributions are maintained in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by the sponsoring trustee, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at the specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1.5 percent. The crediting rate is reviewed on a quarterly basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

Certain events might limit the ability of the Plan to transact at contract value with the issuer. These events may be different under each contract. Such events include:

1. amendments to the Plan documents (including complete or partial Plan termination or merger with another plan);
2. changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions;
3. bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan;
4. the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; or,
5. premature termination of the contract.

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

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. These events may be different under each contract. Such events include:

1. an uncured violation of the Plan's investment guidelines;
2. a breach of material obligation under the contract;
3. a material misrepresentation; or,
4. a material amendment to the agreement without the consent of the issuer.

5. Information Certified by Trustee

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023. Accordingly, Fidelity Management Trust Company, the Trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2024, and the related investment activity and interest income on notes receivable from participants reported in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

6. Related-Party and Party In Interest Transactions

Certain Plan investments are managed by the Trustee, and therefore, these transactions qualify as exempt party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. During 2024, direct payments made by the Plan for service provider fees totaled \$65,837, and are included in administrative expenses.

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

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

7. Plan Termination

Although it has not expressed any intent 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, participants would become 100 percent vested in their employer contributions.

8. Tax Status

The Plan adopted a pre-approved plan offered by FMR LLC. The pre-approved plan received an IRS Opinion Letter dated June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the IRS Opinion Letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore believes that the Plan is qualified, and the related trust is tax exempt.

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

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

On May 18, 2023, the Plan sponsor received a notice of rejection of the 2021 Form 5500 annual report from the Department of Labor stating that the Plan failed to attach the Independent Qualified Public Accountant report and audited financial statements with footnotes to the Form 5500. The Plan sponsor corrected this failure by filing an amended Form 5500 and attached the Independent Qualified Public Accountant report and audited financial statements with footnotes to the Form 5500 in September 2023, which extended beyond the 45 day prescribed timeframe in the notice. In January 2024, the Company received a notice of intent to assess a penalty of the 2021 Form 5500 annual report from the Department of Labor stating that the Plan failed to file a statement of reasonable cause in response to the notice of rejection dated May 13, 2023. The Company's response to the notice of intent to assess penalty in February 2024 was considered untimely, as a result, the intended penalty became the final order civil penalty assessment. The Company entered into a payment agreement with the Department of Treasury and paid \$67,627 in July 2024.

9. Risks and Uncertainties

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

10. Delinquent Participant Contributions

For the years ended December 31, 2024 and 2023, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. These transactions constitute nonexempt prohibited transactions. During 2024 and 2023, untimely remittances of \$403,678 and \$128,707, respectively, were identified on the Schedule of Delinquent Participant Contributions and were not corrected in 2024 or 2023. The Company made contributions to the affected participants' accounts and will be compensating participants for lost earnings resulting from the delay in contributions.

11. Self Correction Program

During 2024, the Company identified operational deficiencies related to automatic enrollment and the application of the definition of compensation due to administrative error. The Company intends to correct the operational deficiencies under the IRS's Employee Plans Compliance Resolution System using the Self Correction Program. Plan management determined the financial impact to be approximately \$54,000 and will make a qualified non-elective contribution to the Plan.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

During 2023, the Company identified operational deficiencies related to automatic enrollment, automatic escalation and deferral rate changes due to administrative error. The Company intends to correct the operational deficiencies under the IRS's Employee Plans Compliance Resolution System using the Self Correction Program. Plan management initially estimated the financial impact to be \$55,000 during 2023, the financial impact was reduced to \$32,429 during 2024 due to meeting exemption criteria for the special safe harbor correction method for failures related to automatic enrollment contribution features in accordance with the applicable section of the IRC. The Company will make a qualified non-elective contribution to the Plan (see Note 13 Subsequent events).

12. Reconciliation of Financial Statements to Form 5500

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

	2024	2023
Net assets available for benefits per the financial statements	\$25,979,962	\$23,472,676
Deemed loans	(49,299)	(42,576)
Net assets available for benefits per Form 5500	\$25,930,663	\$23,430,100

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

	2024
Increase (decrease) in net assets per the financial statements	\$ 2,507,286
Deemed loans	(6,723)
Increase (decrease) in net assets per Form 5500	\$ 2,500,563

13. Subsequent Events

In January 2025, the Company made a qualified non-elective contribution to the Plan totaling \$32,429 related to operational deficiencies identified in 2023 for automatic enrollment, automatic escalation and application of deferral rate changes.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
EIN: 11-2256843 Plan Number: 001
For the Year Ended December 31, 2024

Total that Constitute Nonexempt Prohibited Transactions							
		Participant Contributions Transferred Late to Plan (1)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP		Total Fully Corrected Under VFCP and PTE 2002-51
2023	\$	128,707	\$ 128,707	\$ -	\$ -	\$ -	-
2024		403,678	403,678	-	-	-	-
	\$	532,385	\$ 532,385	\$ -	\$ -	\$ -	-

(1) Amount does include participant loan repayments.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Guaranteed Interest Account:				
	Empower Annuity Insurance Company of America	Guaranteed Income Fund	\$ -	\$ 885,487
Mutual Funds:				
	T. Rowe Price	T. Rowe Price International Stock Fund	-	2,515
	Invesco Ltd.	Invesco Balanced-Risk Commodity Strategy Fund Class R6	-	14,895
	Capital Research and Management Co.	American Funds Global Growth R6	-	5,953
	The Vanguard Group, Inc.	Vanguard Strategic Small-Cap Equity Inv	-	205,758
	Hartford Funds Management Co.	The Hartford Strategic Income Fund R6	-	189,577
	BlackRock, Inc.	BlackRock Core Bond Instl	-	6,911
	The Vanguard Group, Inc.	Vanguard Short-Term Corp Bd Idx Admiral	-	1,705
	Columbia Threadneedle Investments	Columbia Dividend Income Fd Inst 2 Class	-	134,728
	American Century Investments	American Century Mid Cap Value Fund R6	-	56,730
	William Blair	William Blair Growth Fund Class I	-	365,980
	Massachusetts Financial Services Co.	MFS Emerging Markets Debt Fund R6	-	30,560
	Capital Research and Management Co.	American Funds Capital World Growth & Income Fund R6	-	110,504
	Capital Research and Management Co.	American Funds Balanced Fund R6	-	79,974
	The Vanguard Group, Inc.	Vanguard Info Tech Index Fd Admiral Shs	-	331,435

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	PGIM Investments LLC	PGIM High Yield Fund R6	-	107,370
	Capital Research and Management Co.	American Funds Conservative Growth & Income Portfolio R6	-	7,646
	Massachusetts Financial Services Co.	MFS Mid Cap Growth Fund R6	-	123
	The Vanguard Group, Inc.	Vanguard Material Index Fd Admiral Shs	-	31,691
	The Vanguard Group, Inc.	Vanguard Healthcare Index Fd Admiral Shs	-	50,352
	Allspring Funds Management LLC	Allspring Special Small Cap Value Fund R6	-	18,748
	Lord Abbett & Company LLC	Lord Abbett Short Duration Income Fund Class R6	-	97,016
	The Vanguard Group, Inc.	Vanguard Energy Index Fund Admiral Shs	-	76,550
	JPMorgan Asset Management	JPMorgan U.S. Equity Fund R6	-	493,830
*	Fidelity Investments	Fidelity NASDAQ Composite Index	-	386,040
*	Fidelity Investments	Fidelity US Bond Index Fund	-	261,177
*	Fidelity Investments	Fidelity 500 Index	-	748,566
*	Fidelity Investments	Fidelity Emerging Markets Index Fund	-	150,616
*	Fidelity Investments	Fid Mid Cap Index Fund	-	134,898
*	Fidelity Investments	Fidelity International Index Fund	-	236,833
*	Fidelity Investments	Fidelity Inflation Protected Bond Index Fund	-	17,834
*	Fidelity Investments	Fidelity Large Cap Growth Index Fund	-	335,359
*	Fidelity Investments	Fidelity Large Cap Value Index Fund	-	187,469
*	Fidelity Investments	Fidelity Freedom 2010 Fund K6	-	117,665
*	Fidelity Investments	Fidelity Freedom 2015 Fund K6	-	174,439
*	Fidelity Investments	Fidelity Freedom 2020 Fund K6	-	1,189,393
*	Fidelity Investments	Fidelity Freedom 2025 Fund K6	-	2,129,663
*	Fidelity Investments	Fidelity Freedom 2030 Fund K6	-	4,864,932
*	Fidelity Investments	Fidelity Freedom 2035 Fund K6	-	4,069,114

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Fidelity Investments	Fidelity Freedom 2040 Fund K6	-	2,023,634
*	Fidelity Investments	Fidelity Freedom 2045 Fund K6	-	1,794,204
*	Fidelity Investments	Fidelity Freedom 2050 Fund K6	-	813,837
*	Fidelity Investments	Fidelity Freedom 2055 Fund K6	-	835,342
*	Fidelity Investments	Fidelity Freedom 2060 Fund K6	-	962,759
*	Fidelity Investments	Fidelity Freedom Inc K6	-	693
*	Fidelity Investments	Fidelity Government Money Market K6	-	2,706
*	Fidelity Investments	Fidelity Mid Cap Growth Index Fund	-	175,685
*	Fidelity Investments	Fidelity Freedom 2065 Fund K6	-	487,178
*	Fidelity Investments	Fidelity Freedom 2070 Fund K6	-	5,435
Total Mutual Funds			-	24,526,022
*	Notes Receivable from Participants	Interest rates ranging from 4.25% to 9.50%	-	481,660
			\$ -	\$ 25,893,169

*Denotes a party-in-interest, as defined by ERISA, if any.

**Cost information is not required for participant directed investments and has been omitted.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Financial Statements and Supplemental Schedules

Including Independent Auditors' Report

As of December 31, 2024 and 2023

and for the Year Ended December 31, 2024

Table of Contents

Independent Auditors' Report	1
Statements of Net Assets Available for Benefits	5
Statement of Changes in Net Assets Available for Benefits	6
Notes to the Financial Statements	7
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions	17
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	18



Independent Auditors' Report

To the Plan Administrator and Participants of
Miller Environmental Group Inc. 401K Plan
Calverton, New York

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

We have performed audits of the financial statements of Miller Environmental Group Inc. 401K Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Miller Environmental Group Inc. 401K Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of December 31, 2024 and 2023, and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 5 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 Auditors' Responsibilities for the Audit of the Financial Statements section:

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

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Miller Environmental Group Inc. 401K 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Environmental Group Inc. 401K Plan's ability to continue as a going concern for at least one year following the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with

150 Motor Parkway, Suite 401, Hauppauge, New York 11788

Phone: 631-406-4065 | Web: tmicpaadvisor.com | Email: info@tmicpaadvisor.com

respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 Miller Environmental Group Inc. 401K Plan's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Miller Environmental Group Inc. 401K 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.

150 Motor Parkway, Suite 401, Hauppauge, New York 11788

Phone: 631-406-4065 | Web: tmicpaadvisor.com | Email: info@tmicpaadvisor.com

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

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4a - Schedule of Delinquent Participant Contributions and supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year), as of or for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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

TMA CPA, P.C.

Hauppauge, New York

October 15, 2025

150 Motor Parkway, Suite 401, Hauppauge, New York 11788

Phone: 631-406-4065 | Web: tmicpaadvisor.com | Email: info@tmicpaadvisor.com

Miller Environmental Group Inc. 401K Plan
Statements of Net Assets Available for Benefits
As of December 31, 2024 and 2023

	2024	2023
Assets		
Investments		
Investments at fair value	\$24,526,022	\$22,049,300
Investments at contract value	885,487	896,732
Total investments	25,411,509	22,946,032
Receivables		
Participant contributions	-	40,182
Employer contributions	672	-
Employer contributions - other (Note 11)	86,121	55,000
Notes receivable from participants	481,660	431,462
Total receivables	568,453	526,644
Total assets	25,979,962	23,472,676
Net assets available for benefits	\$25,979,962	\$23,472,676

See accompanying notes to the financial statements.

Miller Environmental Group Inc. 401K Plan
Statement of Changes in Net Assets Available for Benefits
For the Year Ended December 31, 2024

	2024
Additions	
Investment income	
Net appreciation (depreciation) in fair value of investments	\$ 1,933,288
Interest and dividends	849,968
Total investment income	2,783,256
Interest income on notes receivable from participants	31,985
Contributions	
Participant contributions	2,277,839
Employer contributions	1,029,867
Employer contributions - other (Note 11)	31,121
Rollovers	127,272
Total contributions	3,466,099
Total additions	6,281,340
Deductions	
Benefits paid to participants	3,708,217
Administrative expenses	65,837
Total deductions	3,774,054
Net increase (decrease)	2,507,286
Net assets available for benefits	
Beginning of year	23,472,676
End of year	\$25,979,962

See accompanying notes to the financial statements.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

1. Description of Plan

The following description of the Miller Environmental Group Inc. 401K Plan (the Plan) provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan established effective October 4, 1974, and restated May 20, 2022. The Plan covers all employees, excluding those who are covered by a collective bargaining agreement or who are leased, part-time, temporary or seasonal, of Miller Environmental Group, Inc. 401(k) Plan (the Company) who have completed one month of service and are age 18 or older. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). The Plan administrator is responsible for oversight of the Plan, determines the appropriateness of the Plan's investment offerings, and monitors investment performance.

In September 2024, the Company was acquired by Coalesce Capital, a private equity firm. The acquisition did not result in any termination or merging of plans.

Contributions

Each year, participants may contribute up to 100 percent of pretax annual compensation, as defined in the plan document, up to the maximum limits of the Internal Revenue Code (IRC). Participants also may designate all or a portion of their deferral contributions as after-tax contributions into a Roth account. Participants who have attained age 50 before the end of the plan year are eligible to make catch-up contributions. Participants also may contribute amounts representing distributions from other qualified plans (rollover). Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan includes an automatic enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 3 percent of eligible compensation and their contributions invested in a designated balanced fund until changed by the participant. Automatically enrolled participants will have their deferral rate increase by 1 percent on the anniversary of their enrollment date until their deferral rate reaches 10 percent. The Company contributes a discretionary match of 100 percent of the first 4 percent of base compensation that a participant contributes to the Plan, which totaled \$1,029,867 for the year ended December 31, 2024. Additional non-elective amounts may be contributed at the option of the Company. For the year ended December 31, 2024, there were no non-elective contributions to the Plan.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

The Plan requires a participant to be employed as of year end to be eligible to receive non-elective contributions. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

Participant Accounts

Each participant's account is credited with the participant's contributions, Company discretionary matching contributions, allocations of the Company's non-elective contributions, if any, and an allocation of the Plan's earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting

Participants are vested immediately in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts is based on years of continuous service. A participant is 100 percent vested after five years of credited service.

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. The loans are secured by the balance in the participant's account. The loan interest rate, determined quarterly, is set at 1 percent above the prime rate effective March 21, 2021 and was set at 2 percent above the prime rate prior to March 21, 2021, as defined. Principal and interest are paid ratably through weekly payroll deductions. Terms range up to 5 years or greater for the purchase of a primary residence.

Payment of Benefits

On termination of service due to death, disability, retirement, or other reasons, a participant may elect to receive a lump sum amount equal to the value of the participant's vested interest in his or her account. If a terminated participant's vested balance is less than or equal to \$7,000 in 2024 and \$5,000 in 2023, the amount may be automatically distributed in the form of lump-sum amount equal to the value of the participant's vested interest in his or her account. In addition, the Plan allows for hardship distributions if certain criteria are met. In-service distributions are also permitted for participants who attain age 59½. Annual installments are permitted for required minimum distributions only.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Notes to Financial Statements
As of December 31, 2024 and 2023

Forfeited Accounts

At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$2,096 and \$22,905, respectively. These accounts will be used to reduce future employer contributions or pay Plan expenses. During 2024, employer contributions were reduced by \$263,402, from forfeited nonvested accounts, in accordance with plan provisions.

Recent Regulatory Event

On December 29, 2022, the Setting Every Community Up for Retirement Enhancement (SECURE) 2.0 Act of 2022 was signed into law as part of the Consolidated Appropriations Act of 2023. The SECURE 2.0 Act of 2022 builds on the SECURE Act of 2019 which revised existing rules around retirement saving. The SECURE 2.0 Act of 2022 contains dozens of new retirement-related provisions with effective dates beginning January 1, 2023 and beyond. SECURE 2.0 is intended to expand and increase retirement savings and to simplify and clarify many complex existing retirement plan rules.

2. Summary of Accounting Policies

Basis of Accounting

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

Use of Estimates

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

Investment Valuation and Income Recognition

Investments are reported at fair value (except for fully benefit-responsive investment contracts, which are reported at contract value). Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan administrator determines the Plan's valuation policies utilizing information provided by investment advisers,

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

custodian/trustee and insurance company, as applicable. See Note 3 for discussion of fair value measurements.

The Plan's investments in fully benefit-responsive investment contracts are reported at contract value. Contract value is the relevant measure for the portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants normally would receive if they were to initiate permitted transactions under the terms of the Plan.

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

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed as incurred. No allowance for credit losses has been recorded as of December 31, 2024 and 2023.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

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

Subsequent Events

Subsequent events were evaluated through October 15, 2025, the date the financial statements were available to be issued. See Note 13 for further discussion on subsequent events.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

3. Fair Value Measurements

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

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

Level 2 - Inputs to the valuation technique include:

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

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

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

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

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

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

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

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

Assets at Fair Value as of December 31, 2024	Level 1	Level 2	Level 3	Total
Mutual funds	\$24,526,022	\$ -	\$ -	\$24,526,022
Total assets in the fair value hierarchy	24,526,022	-	-	24,526,022
Total investments at fair value	\$24,526,022	\$ -	\$ -	\$24,526,022

Assets at Fair Value as of December 31, 2023	Level 1	Level 2	Level 3	Total
Mutual funds	\$22,049,300	\$ -	\$ -	\$22,049,300
Total assets in the fair value hierarchy	22,049,300	-	-	22,049,300
Total investments at fair value	\$22,049,300	\$ -	\$ -	\$22,049,300

4. Fully Benefit-Responsive Investment Contracts

The Plan holds a traditional fully benefit-responsive guaranteed investment contract totaling \$885,487 for 2024 and \$896,732 for 2023, for which contributions are maintained in a general account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses.

This contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by the sponsoring trustee, represents contributions made under the contract, plus earnings, less participant withdrawals, and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The traditional investment contract held by the Plan is a guaranteed investment contract. The contract issuer is contractually obligated to repay the principal and interest at the specified interest rate that is guaranteed to the Plan. The crediting rate is based on a formula established by the contract issuer but may not be less than 1.5 percent. The crediting rate is reviewed on a quarterly basis for resetting. The contract cannot be terminated before the scheduled maturity date.

The Plan's ability to receive amounts due is dependent on the issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

Certain events might limit the ability of the Plan to transact at contract value with the issuer. These events may be different under each contract. Such events include:

1. amendments to the Plan documents (including complete or partial Plan termination or merger with another plan);
2. changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions;
3. bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan;
4. the failure of the trust to qualify for exemption from federal income taxes or any required prohibited transaction exemption under ERISA; or,
5. premature termination of the contract.

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

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. These events may be different under each contract. Such events include:

1. an uncured violation of the Plan's investment guidelines;
2. a breach of material obligation under the contract;
3. a material misrepresentation; or,
4. a material amendment to the agreement without the consent of the issuer.

5. Information Certified by Trustee

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA for 2024 and 2023. Accordingly, Fidelity Management Trust Company, the Trustee of the Plan, has certified to the completeness and accuracy of all investments and notes receivable from participants reported in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, and the supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2024, and the related investment activity and interest income on notes receivable from participants reported in the statement of changes in net assets available for benefits for the year ended December 31, 2024.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

6. Related-Party and Party In Interest Transactions

Certain Plan investments are managed by the Trustee, and therefore, these transactions qualify as exempt party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation (depreciation) in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. During 2024, direct payments made by the Plan for service provider fees totaled \$65,837, and are included in administrative expenses.

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

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

7. Plan Termination

Although it has not expressed any intent 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, participants would become 100 percent vested in their employer contributions.

8. Tax Status

The Plan adopted a pre-approved plan offered by FMR LLC. The pre-approved plan received an IRS Opinion Letter dated June 30, 2020, that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the IRS Opinion Letter, the plan administrator believes that the Plan is designed, and is currently being operated, in compliance with the applicable requirements of the IRC, and, therefore believes that the Plan is qualified, and the related trust is tax exempt.

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

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

On May 18, 2023, the Plan sponsor received a notice of rejection of the 2021 Form 5500 annual report from the Department of Labor stating that the Plan failed to attach the Independent Qualified Public Accountant report and audited financial statements with footnotes to the Form 5500. The Plan sponsor corrected this failure by filing an amended Form 5500 and attached the Independent Qualified Public Accountant report and audited financial statements with footnotes to the Form 5500 in September 2023, which extended beyond the 45 day prescribed timeframe in the notice. In January 2024, the Company received a notice of intent to assess a penalty of the 2021 Form 5500 annual report from the Department of Labor stating that the Plan failed to file a statement of reasonable cause in response to the notice of rejection dated May 13, 2023. The Company's response to the notice of intent to assess penalty in February 2024 was considered untimely, as a result, the intended penalty became the final order civil penalty assessment. The Company entered into a payment agreement with the Department of Treasury and paid \$67,627 in July 2024.

9. Risks and Uncertainties

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

10. Delinquent Participant Contributions

For the years ended December 31, 2024 and 2023, the Company did not remit certain participant contributions to the Plan on a timely basis as defined by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. These transactions constitute nonexempt prohibited transactions. During 2024 and 2023, untimely remittances of \$403,678 and \$128,707, respectively, were identified on the Schedule of Delinquent Participant Contributions and were not corrected in 2024 or 2023. The Company made contributions to the affected participants' accounts and will be compensating participants for lost earnings resulting from the delay in contributions.

11. Self Correction Program

During 2024, the Company identified operational deficiencies related to automatic enrollment and the application of the definition of compensation due to administrative error. The Company intends to correct the operational deficiencies under the IRS's Employee Plans Compliance Resolution System using the Self Correction Program. Plan management determined the financial impact to be approximately \$54,000 and will make a qualified non-elective contribution to the Plan.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan

Notes to Financial Statements

As of December 31, 2024 and 2023

During 2023, the Company identified operational deficiencies related to automatic enrollment, automatic escalation and deferral rate changes due to administrative error. The Company intends to correct the operational deficiencies under the IRS's Employee Plans Compliance Resolution System using the Self Correction Program. Plan management initially estimated the financial impact to be \$55,000 during 2023, the financial impact was reduced to \$32,429 during 2024 due to meeting exemption criteria for the special safe harbor correction method for failures related to automatic enrollment contribution features in accordance with the applicable section of the IRC. The Company will make a qualified non-elective contribution to the Plan (see Note 13 Subsequent events).

12. Reconciliation of Financial Statements to Form 5500

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

	2024	2023
Net assets available for benefits per the financial statements	\$25,979,962	\$23,472,676
Deemed loans	(49,299)	(42,576)
Net assets available for benefits per Form 5500	\$25,930,663	\$23,430,100

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

	2024
Increase (decrease) in net assets per the financial statements	\$ 2,507,286
Deemed loans	(6,723)
Increase (decrease) in net assets per Form 5500	\$ 2,500,563

13. Subsequent Events

In January 2025, the Company made a qualified non-elective contribution to the Plan totaling \$32,429 related to operational deficiencies identified in 2023 for automatic enrollment, automatic escalation and application of deferral rate changes.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4a - Schedule of Delinquent Participant Contributions
EIN: 11-2256843 Plan Number: 001
For the Year Ended December 31, 2024

Total that Constitute Nonexempt Prohibited Transactions							
		Participant Contributions Transferred Late to Plan (1)	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP		Total Fully Corrected Under VFCP and PTE 2002-51
2023	\$	128,707	\$ 128,707	\$ -	\$ -	\$ -	-
2024		403,678	403,678	-	-	-	-
	\$	532,385	\$ 532,385	\$ -	\$ -	\$ -	-

(1) Amount does include participant loan repayments.

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
Guaranteed Interest Account:				
	Empower Annuity Insurance Company of America	Guaranteed Income Fund	\$ -	\$ 885,487
Mutual Funds:				
	T. Rowe Price	T. Rowe Price International Stock Fund	-	2,515
	Invesco Ltd.	Invesco Balanced-Risk Commodity Strategy Fund Class R6	-	14,895
	Capital Research and Management Co.	American Funds Global Growth R6	-	5,953
	The Vanguard Group, Inc.	Vanguard Strategic Small-Cap Equity Inv	-	205,758
	Hartford Funds Management Co.	The Hartford Strategic Income Fund R6	-	189,577
	BlackRock, Inc.	BlackRock Core Bond Instl	-	6,911
	The Vanguard Group, Inc.	Vanguard Short-Term Corp Bd Idx Admiral	-	1,705
	Columbia Threadneedle Investments	Columbia Dividend Income Fd Inst 2 Class	-	134,728
	American Century Investments	American Century Mid Cap Value Fund R6	-	56,730
	William Blair	William Blair Growth Fund Class I	-	365,980
	Massachusetts Financial Services Co.	MFS Emerging Markets Debt Fund R6	-	30,560
	Capital Research and Management Co.	American Funds Capital World Growth & Income Fund R6	-	110,504
	Capital Research and Management Co.	American Funds Balanced Fund R6	-	79,974
	The Vanguard Group, Inc.	Vanguard Info Tech Index Fd Admiral Shs	-	331,435

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
	PGIM Investments LLC	PGIM High Yield Fund R6	-	107,370
	Capital Research and Management Co.	American Funds Conservative Growth & Income Portfolio R6	-	7,646
	Massachusetts Financial Services Co.	MFS Mid Cap Growth Fund R6	-	123
	The Vanguard Group, Inc.	Vanguard Material Index Fd Admiral Shs	-	31,691
	The Vanguard Group, Inc.	Vanguard Healthcare Index Fd Admiral Shs	-	50,352
	Allspring Funds Management LLC	Allspring Special Small Cap Value Fund R6	-	18,748
	Lord Abbett & Company LLC	Lord Abbett Short Duration Income Fund Class R6	-	97,016
	The Vanguard Group, Inc.	Vanguard Energy Index Fund Admiral Shs	-	76,550
	JPMorgan Asset Management	JPMorgan U.S. Equity Fund R6	-	493,830
*	Fidelity Investments	Fidelity NASDAQ Composite Index	-	386,040
*	Fidelity Investments	Fidelity US Bond Index Fund	-	261,177
*	Fidelity Investments	Fidelity 500 Index	-	748,566
*	Fidelity Investments	Fidelity Emerging Markets Index Fund	-	150,616
*	Fidelity Investments	Fid Mid Cap Index Fund	-	134,898
*	Fidelity Investments	Fidelity International Index Fund	-	236,833
*	Fidelity Investments	Fidelity Inflation Protected Bond Index Fund	-	17,834
*	Fidelity Investments	Fidelity Large Cap Growth Index Fund	-	335,359
*	Fidelity Investments	Fidelity Large Cap Value Index Fund	-	187,469
*	Fidelity Investments	Fidelity Freedom 2010 Fund K6	-	117,665
*	Fidelity Investments	Fidelity Freedom 2015 Fund K6	-	174,439
*	Fidelity Investments	Fidelity Freedom 2020 Fund K6	-	1,189,393
*	Fidelity Investments	Fidelity Freedom 2025 Fund K6	-	2,129,663
*	Fidelity Investments	Fidelity Freedom 2030 Fund K6	-	4,864,932
*	Fidelity Investments	Fidelity Freedom 2035 Fund K6	-	4,069,114

See Independent Auditors' Report.

Miller Environmental Group Inc. 401K Plan
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
EIN: 11-2256843 Plan Number: 001
As of December 31, 2024

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current value
*	Fidelity Investments	Fidelity Freedom 2040 Fund K6	-	2,023,634
*	Fidelity Investments	Fidelity Freedom 2045 Fund K6	-	1,794,204
*	Fidelity Investments	Fidelity Freedom 2050 Fund K6	-	813,837
*	Fidelity Investments	Fidelity Freedom 2055 Fund K6	-	835,342
*	Fidelity Investments	Fidelity Freedom 2060 Fund K6	-	962,759
*	Fidelity Investments	Fidelity Freedom Inc K6	-	693
*	Fidelity Investments	Fidelity Government Money Market K6	-	2,706
*	Fidelity Investments	Fidelity Mid Cap Growth Index Fund	-	175,685
*	Fidelity Investments	Fidelity Freedom 2065 Fund K6	-	487,178
*	Fidelity Investments	Fidelity Freedom 2070 Fund K6	-	5,435
Total Mutual Funds			-	24,526,022
*	Notes Receivable from Participants	Interest rates ranging from 4.25% to 9.50%	-	481,660
			\$ -	\$ 25,893,169

*Denotes a party-in-interest, as defined by ERISA, if any.

**Cost information is not required for participant directed investments and has been omitted.

See Independent Auditors' Report.