

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan: ATOMIC DESIGN, INC. GROUP MEDICAL PLAN
1b Three-digit plan number (PN): 501
1c Effective date of plan: 01/01/2014
2a Plan sponsor's name (employer, if for a single-employer plan): ATOMIC DESIGN, INC.
2b Employer Identification Number (EIN): 23-2758268
2c Plan Sponsor's telephone number: 717-626-8301
2d Business code (see instructions): 238900

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

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

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

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	135
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)	135
	6a(2)	120
	6b	0
	6c	0
	6d	120
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
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:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4A

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	b General Schedules
(1) <input type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u> 1 </u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<p>A Name of plan ATOMIC DESIGN, INC. GROUP MEDICAL PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>501</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 ATOMIC DESIGN, INC.</p>	<p>D Employer Identification Number (EIN) 23-2758268</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
HM LIFE INSURANCE 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
06-1041332	93340	407342	120	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
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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	(c) Amount	(d) Purpose	

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

(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 ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

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		499174
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b		

Specify nature of costs.

Part IV Provision of Information

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

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

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

A Name of plan ATOMIC DESIGN, INC. GROUP MEDICAL PLAN	B Three-digit plan number (PN) ▶	501
C Plan sponsor's name as shown on line 2a of Form 5500 ATOMIC DESIGN, INC.	D Employer Identification Number (EIN) 23-2758268	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

ENGLE-HAMBRIGHT & DAVIES INC.

23-0558310

(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?
22	BROKER	50524	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)

THE BENECON GROUP

23-1315351

(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?
22	BROKER	28683	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)

CONNECTCARE 3

26-1768616

(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?
49	PATIENT ADVOCATE	8099	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

CAPITAL BLUECROSS

23-0455154

(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?
12	ADMIN	4331	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan ATOMIC DESIGN, INC. GROUP MEDICAL PLAN	B Three-digit plan number (PN) ▶ 501
C Plan sponsor's name as shown on line 2a of Form 5500 ATOMIC DESIGN, INC.	D Employer Identification Number (EIN) 23-2758268

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	236936	112827
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	0	31303
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	236936	144130
Liabilities			
g Benefit claims payable.....	1g	115097	125591
h Operating payables.....	1h	85879	134532
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	200976	260123
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	35960	-115993

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)	1495394	
(B) Participants.....	2a(1)(B)	314738	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1810132
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	6928	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6928
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		134371
d Total income. Add all income amounts in column (b) and enter total	2d		1951431

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1360678	
(2) To insurance carriers for the provision of benefits	2e(2)	509668	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1870346
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	233038	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		233038
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2103384

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-151953
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **WALZ GROUP**

(2) EIN: **23-2489722**

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

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

Part IV Compliance Questions

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

During the plan year:

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

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 _____.

**Atomic Design, Inc. Group Medical
Plan**

Lititz, Pennsylvania

December 31, 2024 and 2023

CONTENTS

	Page
Independent Auditors' Report.....	1 - 3
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 - 11
Schedule H Line 4(i) - Schedule of Assets (Held at End of Year).....	12
Schedule H, Line 4(j) - Schedule of Reportable Transactions	13 - 14





INDEPENDENT AUDITORS' REPORT

**To the Trustees and Plan Administrators
Atomic Design, Inc. Group Medical Plan
Lititz, Pennsylvania**

Opinion on the 2024 Financial Statements

We have audited the accompanying financial statements of Atomic Design, Inc. Group Medical Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statement of net assets available for benefits as of December 31, 2024, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of Atomic Design, Inc. Group Medical Plan, as of December 31, 2024, and the changes in its net assets available for benefits for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion on the 2024 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the 2024 Audit of the Financial Statements section of our report. We are required to be independent of Atomic Design, Inc. Group Medical Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the 2024 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.

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 Atomic Design, Inc. Group Medical Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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



INDEPENDENT AUDITORS' REPORT (CONTINUED)

Auditors' Responsibilities for the Audit of the 2024 Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Atomic Design, Inc. Group Medical 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 Atomic Design, Inc. Group Medical Plan's ability to continue as a going concern for a reasonable period of time.

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.



INDEPENDENT AUDITORS' REPORT (CONTINUED)

Other Matter - Supplemental Schedules Required by ERISA

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of Schedule H, Part IV Line 4i - Schedule of Assets (Held at End of Year), as of December 31, 2024 and Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the supplemental schedules is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Compiled 2023 Financial Statement

Management is responsible for the accompanying 2023 financial statement of Atomic Design, Inc. Group Medical Plan, which comprises the statement of net assets available for benefits as of December 31, 2023, and the related notes to the financial statement in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statement, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by plan management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2023 financial statement.

Walz Group

**Lancaster, Pennsylvania
October 14, 2025**

Atomic Design, Inc. Group Medical Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2024 <u>(Audited)</u>	2023 <u>(Compiled)</u>
<i>ASSETS</i>		
INVESTMENTS, AT FAIR VALUE	\$ 112,827	\$ 236,936
STOP LOSS RECEIVABLE	<u>31,303</u>	<u>---</u>
TOTAL ASSETS	<u>144,130</u>	<u>236,936</u>
<i>LIABILITIES</i>		
ACCOUNTS PAYABLE	<u>134,532</u>	<u>85,879</u>
TOTAL LIABILITIES	<u>134,532</u>	<u>85,879</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 9,598</u>	<u>\$ 151,057</u>



Atomic Design, Inc. Group Medical Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended December 31, <u>2024</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:	
Contributions:	
Employer's	\$ 1,495,394
Employees'	<u>314,738</u>
TOTAL CONTRIBUTIONS	<u>1,810,132</u>
Interest Income	<u>6,928</u>
Reimbursements:	
Stop Loss	<u>134,371</u>
TOTAL REIMBURSEMENTS	<u>134,371</u>
TOTAL ADDITIONS	<u>1,951,431</u>
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:	
Health Claims Paid	1,360,678
Stop Loss Premiums Paid	499,174
Administrative Expenses	<u>233,038</u>
TOTAL DEDUCTIONS	<u>2,092,890</u>
NET DECREASE	(141,459)
NET ASSETS AVAILABLE FOR BENEFITS - BEGINNING	<u>151,057</u>
NET ASSETS AVAILABLE FOR BENEFITS - ENDING	<u><u>\$ 9,598</u></u>



Atomic Design, Inc. Group Medical Plan

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

NOTE A - DESCRIPTION OF PLAN

The following description of the Atomic Design, Inc. Group Medical Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a welfare benefit plan that provides health, dental, and vision benefits to covered persons who are employees of Atomic Design, Inc., (the Company). The eligibility period for all full-time employees, as defined as working at least 30 hours per week, is 60 days. The waiting period is waived for employees transferring from a part-time or long-term temporary to full-time position to the extent they were employed as a part-time or long-term temporary employee by the employer. Coverage will begin on the first day of the month following the first day that all eligibility requirements are met. Spouses and dependents of the full-time employees are also eligible for coverage if couple or family coverage is elected at enrollment. New employees must enroll within 30 days of eligibility, or they will not be permitted to enroll until an annual enrollment period.

The Company is a member of Veris Benefits Consortium, LLC (Consortium) which is a group of companies that have partnered together in efforts of obtaining more preferential treatment and insurance rates than the companies could have acquired individually. The Company entered into an agreement with the Consortium whereby the manager of the Consortium will perform administrative services on behalf of the Plan including development of the program with respect to eligibility and underwriting standards, placing stop loss insurance, coordination of regulatory compliance and document preparation. The health benefits are paid in part from the trust established by the Consortium and in part by pre-tax contributions made by the employees.

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Participants are required to contribute to the Plan to fund a portion of the cost of their medical, dental, and vision benefits. Amounts required to be contributed by participants are determined annually in accordance with the plan document. The remainder of the funding required to pay benefits, stop loss insurance, and cover expenses under the Plan is paid by the Company.

Self-Insured Benefits

The health benefits are self-insured. The claims are processed by the Plan's third-party claims processors under administrative services only arrangements. The claims processors pay claims directly to or on behalf of participants and are then reimbursed by the Plan's trust. Despite the Plan's utilization of third-party claims processors, ultimate responsibility for payments to providers and participants is retained by the Plan.

Insured Benefits

The Plan fully insures the dental and vision benefits. The Company purchases annual insurance contracts for these insured benefits. Premiums for these insured benefits are paid to the insurance company from general assets of the Company.



Atomic Design, Inc. Group Medical Plan

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

NOTE A - DESCRIPTION OF PLAN (Continued)

COBRA Insurance

The Plan allows for coverage for a specific time period under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). If a participant's medical, dental, or vision coverage terminates because of a life event known as a "qualifying event," then the participant and eligible family members may have the right to purchase continued coverage for a temporary period of time. Each qualifying individual pays their premium directly to the third-party administrator. COBRA claims and other related expenses are paid by the third-party administrator.

Stop Loss Insurance

The Plan has a stop loss insurance arrangement whereby the stop loss insurance will cover the Plan's obligations for any participant's claims in excess of a fixed dollar amount (self-insured retention), as well as an aggregate exposure for all claims. The self-insured retention for the Company is \$70,000 per covered person with an aggregate exposure of approximately \$1,000,000.

Administrative Expenses

Substantially all administrative expenses of the Plan, including, but not limited to, costs related to claims processing are paid from plan assets. Certain other administrative expenses of the Plan, including legal, accounting, and certain recordkeeping services, are paid by the Company.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements are discussed in Note D. Purchases and sales are recorded on the trade-date basis. Interest income is recorded on the accrual basis.

Stop Loss Receivable

Reimbursements from stop loss coverage are recorded when earned. Reimbursements due as of the financial statement date have been reported as a receivable. Total stop loss receivable as of December 31, 2024 and 2023 were \$31,303 and \$-0-, respectively.



Atomic Design, Inc. Group Medical Plan

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Payable

Accounts payable includes duplicate stop loss reimbursements received by the Plan that were not repaid to the stop loss carrier until after the Plan's year end in addition to invoices paid in January 2025 for December 2024 expenditures.

Benefit Obligations

Claim payments at December 31, 2024 and 2023 for claims incurred by active participants, but not reported, are calculated by an actuary retained by the Plan's management using historical claim information.

Payment of Benefits

Claim payments are recorded when paid by the third-party administrator.

Risks and Uncertainties

Plan assets include cash which is held at a bank insured by the Federal Deposit Insurance Corporation (FDIC). At times during the years ended December 31, 2024 and 2023, the Company's cash balances may have exceeded federally insured limits. As of December 31, 2024 and 2023, the Company did not have uninsured cash balances.

The actuarial value of benefit obligations is reported based on certain assumptions applied to historical claim information which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term could be material to the financial statements.

NOTE C - INVESTMENTS

The Plan's investments as of December 31, 2024 and 2023 consisted of a savings account, which is held in a bank administered trust fund. The fair market value of funds invested in the accounts are equal to cost and, as such, no appreciation or depreciation of value is recognized.

NOTE D - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three levels:

- Level 1 -** Inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority.
- Level 2 -** Inputs consist of observable inputs other than quoted prices for identical assets.
- Level 3 -** Inputs consist of unobservable inputs and have the lowest priority.



Atomic Design, Inc. Group Medical Plan

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

NOTE D - FAIR VALUE MEASUREMENTS (Continued)

The Plan uses valuation techniques based on the available inputs to measure the fair value of its investment. When available, the Plan measures fair value using Level 1 inputs because they provide the most reliable evidence of fair value. Level 3 inputs are used only when Level 1 and Level 2 inputs are not available.

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:

	Investment at Fair Value as of December 31, 2024	
	<u>Level 2</u>	<u>Total</u>
<i>Interest-Bearing Cash</i>	\$ <u>112,827</u>	\$ <u>112,827</u>
Total Investments at Fair Value	\$ <u>112,827</u>	\$ <u>112,827</u>

	Investment at Fair Value as of December 31, 2023	
	<u>Level 2</u>	<u>Total</u>
<i>Interest-Bearing Cash</i>	\$ <u>236,936</u>	\$ <u>236,936</u>
Total Investments at Fair Value	\$ <u>236,936</u>	\$ <u>236,936</u>

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes to the methodologies used at December 31, 2024 and 2023.

Interest-Bearing Cash: Stated at cost, which approximates fair value.

NOTE E - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to modify the benefits provided to employees, to discontinue its contributions at any time, and amend or terminate the Plan subject to the provisions set forth in ERISA. In the event of termination of the Plan, remaining assets will be applied in a uniform and nondiscriminatory manner toward the provision of benefits for or on account of the participants. No assets of the Plan may revert to the Company or be used for purposes other than for the exclusive benefit of the Plan's participants.

NOTE F - PLAN TAX STATUS

The Plan is funded through a non-qualified trust under Internal Revenue Code (IRC) 419(a). The trust files Form 1041 U.S. Income Tax Return for Estates and Trusts. Plan management believes that the Plan is being operated in compliance with the applicable requirements of the IRC.

U.S. GAAP requires Plan management 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 applicable taxing authorities. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any open tax periods. The Plan Administrator believes it is no longer subject to examinations for years prior to 2022.



Atomic Design, Inc. Group Medical Plan

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

NOTE G - RELATED PARTY TRANSACTIONS

As discussed in Note A, the Plan has arrangements with service providers. As discussed in Note B, expenses of administering the Plan are paid from plan assets or by the Company pursuant to provisions of the plan document. These transactions are party in interest transactions under ERISA.

NOTE H - BENEFIT OBLIGATIONS

FASB ASC Topic 965, Health and Welfare Benefit Plans, requires disclosure of the following plan obligations at December 31, 2024 and 2023. Claims incurred, but not reported to the Plan for active participants at December 31, 2024 and 2023 were \$125,591 and \$115,097, respectively.

The claims incurred, but not reported to the Plan is an estimate that is calculated by the actuary. The estimate is based on the group specific monthly paid claim averages, with adjustments for claim outliers.

The Plan does not offer postemployment benefits and, thus, they are not included in the calculations below.

The following table sets forth the change in Plan's benefit obligation for the year ended December 31, 2024:

	<u>2024</u>
<i>Beginning Balance</i>	\$ 115,097
<i>Claims Incurred and Approved for Payment</i>	1,371,172
<i>Claims Paid</i>	<u>(1,360,678)</u>
Ending Balance	\$ <u>125,591</u>

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

Claims that have been processed and approved for payment at year-end but not paid, and claims incurred, but not reported are not considered liabilities under U.S. GAAP and, therefore, are not presented as liabilities or claims paid in the statements of net assets available for benefits or statement of changes in net assets available for benefits, respectively, but are recorded on the Form 5500 as a liability as of December 31, 2024 and 2023.

The following is a reconciliation of net assets available for benefits and changes in net assets available for benefits per the financial statements to the Form 5500:

	<u>Year Ended</u> <u>December 31,</u>	
	<u>2024</u>	<u>2023</u>
<i>Net Assets Available for Benefits Reported on the Financial Statements</i>	\$ 9,598	\$ 151,057
<i>Less: Benefit Claims Payable</i>	<u>(125,591)</u>	<u>(115,097)</u>
<i>Net Assets (Deficit) Available for Benefits Reported on Form 5500</i>	\$ <u>(115,993)</u>	\$ <u>35,960</u>



Atomic Design, Inc. Group Medical Plan

Notes to Financial Statements

Years Ended December 31, 2024 and 2023

NOTE I - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500 (Continued)

	<u>Year Ended</u> <u>December 31,</u> <u>2024</u>
<i>Change in Net Assets Available for Benefits Reported on the Financial Statements.....</i>	\$ (141,459)
<i>Less: Change in Benefit Claims Payable.....</i>	<u>(10,494)</u>
<i>Change in Net Assets Available for Benefits Reported on Form 5500</i>	\$ <u><u>(151,953)</u></u>

NOTE J - SUBSEQUENT EVENTS

The Plan has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued. There were no material subsequent events that require recognition or additional disclosure in these financial statements.



Atomic Design, Inc. Group Medical Plan

Employer Identification Number: 23-2758268
Plan Number: 501
Schedule H, Part IV Line 4i

Schedule of Assets (Held at End of Year)

As of December 31, 2024

(a)	(b)	(c)	(d)	(e)
	Identity of Issue	Description of Investment	Cost	Current Value
*	UMB Bank	Interest-Bearing Cash	\$ 112,827	\$ 112,827
	Total		<u>\$ 112,827</u>	<u>\$ 112,827</u>

* A party-in-interest as defined by ERISA.



Atomic Design, Inc. Group Medical Plan

Employer Identification Number: 23-2758268

Plan Number: 501

Schedule H, Part IV Line 4j

Schedule of Reportable Transactions

Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Aggregate Purchase Price	(d) Aggregate Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<i>Category (i) Single Transactions:</i>						
UMB Bank	Interest-Bearing Cash	\$ 89,629	\$ ---	\$ 89,629	\$ 89,629	\$ ---
UMB Bank	Interest-Bearing Cash	---	15,565	15,565	15,565	---
UMB Bank	Interest-Bearing Cash	---	40,973	40,973	40,973	---
UMB Bank	Interest-Bearing Cash	101,201	---	101,201	101,201	---
UMB Bank	Interest-Bearing Cash	93,868	---	93,868	93,868	---
UMB Bank	Interest-Bearing Cash	83,844	---	83,844	83,844	---
UMB Bank	Interest-Bearing Cash	---	95,861	95,861	95,861	---
UMB Bank	Interest-Bearing Cash	---	96,388	96,388	96,388	---
UMB Bank	Interest-Bearing Cash	---	14,490	14,490	14,490	---
UMB Bank	Interest-Bearing Cash	---	22,052	22,052	22,052	---
UMB Bank	Interest-Bearing Cash	92,627	---	92,627	92,627	---
UMB Bank	Interest-Bearing Cash	---	21,933	21,933	21,933	---
UMB Bank	Interest-Bearing Cash	---	36,702	36,702	36,702	---
UMB Bank	Interest-Bearing Cash	---	53,242	53,242	53,242	---
UMB Bank	Interest-Bearing Cash	---	36,688	36,688	36,688	---
UMB Bank	Interest-Bearing Cash	---	14,111	14,111	14,111	---
UMB Bank	Interest-Bearing Cash	100,717	---	100,717	100,717	---
UMB Bank	Interest-Bearing Cash	---	14,111	14,111	14,111	---
UMB Bank	Interest-Bearing Cash	---	45,623	45,623	45,623	---
UMB Bank	Interest-Bearing Cash	---	16,076	16,076	16,076	---
UMB Bank	Interest-Bearing Cash	---	16,066	16,066	16,066	---
UMB Bank	Interest-Bearing Cash	---	16,814	16,814	16,814	---
UMB Bank	Interest-Bearing Cash	93,579	---	93,579	93,579	---
UMB Bank	Interest-Bearing Cash	---	13,828	13,828	13,828	---
UMB Bank	Interest-Bearing Cash	---	42,191	42,191	42,191	---
UMB Bank	Interest-Bearing Cash	---	12,707	12,707	12,707	---
UMB Bank	Interest-Bearing Cash	---	16,979	16,979	16,979	---
UMB Bank	Interest-Bearing Cash	---	33,911	33,911	33,911	---
UMB Bank	Interest-Bearing Cash	86,148	---	86,148	86,148	---
UMB Bank	Interest-Bearing Cash	---	18,666	18,666	18,666	---
UMB Bank	Interest-Bearing Cash	---	24,882	24,882	24,882	---
UMB Bank	Interest-Bearing Cash	82,164	---	82,164	82,164	---
UMB Bank	Interest-Bearing Cash	---	12,092	12,092	12,092	---
UMB Bank	Interest-Bearing Cash	---	30,248	30,248	30,248	---
UMB Bank	Interest-Bearing Cash	82,888	---	82,888	82,888	---
UMB Bank	Interest-Bearing Cash	---	25,372	25,372	25,372	---
UMB Bank	Interest-Bearing Cash	---	68,330	68,330	68,330	---
UMB Bank	Interest-Bearing Cash	---	15,076	15,076	15,076	---
UMB Bank	Interest-Bearing Cash	---	137,522	137,522	137,522	---
UMB Bank	Interest-Bearing Cash	33,351	---	33,351	33,351	---
UMB Bank	Interest-Bearing Cash	---	38,246	38,246	38,246	---

See independent auditors' report and notes to the financial statements.



Atomic Design, Inc. Group Medical Plan

Employer Identification Number: 23-2758268

Plan Number: 501

Schedule H, Part IV Line 4j

Schedule of Reportable Transactions

Year Ended December 31, 2024

(Continued)

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Aggregate Purchase Price	Aggregate Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
<i>Category (iii) Series Transactions:</i>						
UMB Bank	Interest-Bearing Cash	\$ ---	\$ 62,090	\$ 62,090	\$ 62,090	\$ ---
UMB Bank	Interest-Bearing Cash	83,920	---	83,920	83,920	---
UMB Bank	Interest-Bearing Cash	17,968	---	17,968	17,968	---
UMB Bank	Interest-Bearing Cash	---	59,121	59,121	59,121	---
UMB Bank	Interest-Bearing Cash	44,405	---	44,405	44,405	---
UMB Bank	Interest-Bearing Cash	---	26,273	26,273	26,273	---
UMB Bank	Interest-Bearing Cash	---	14,633	14,633	14,633	---
UMB Bank	Interest-Bearing Cash	87,335	---	87,335	87,335	---
UMB Bank	Interest-Bearing Cash	---	15,726	15,726	15,726	---
UMB Bank	Interest-Bearing Cash	---	52,864	52,864	52,864	---
UMB Bank	Interest-Bearing Cash	---	25,828	25,828	25,828	---
UMB Bank	Interest-Bearing Cash	68,330	---	68,330	68,330	---
UMB Bank	Interest-Bearing Cash	1,256,890	---	1,256,890	1,256,890	---
UMB Bank	Interest-Bearing Cash	---	1,380,999	1,380,999	1,380,999	---

See independent auditors' report and notes to the financial statements.



Atomic Design, Inc. Group Medical Plan

Employer Identification Number: 23-2758268

Plan Number: 501

Schedule H, Part IV Line 4j

Schedule of Reportable Transactions

Year Ended December 31, 2024

(a) Identity of Party Involved	(b) Description of Asset	(c) Aggregate Purchase Price	(d) Aggregate Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<i>Category (i) Single Transactions:</i>						
UMB Bank	Interest-Bearing Cash	\$ 89,629	\$ ---	\$ 89,629	\$ 89,629	\$ ---
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UMB Bank	Interest-Bearing Cash	100,717	---	100,717	100,717	---
UMB Bank	Interest-Bearing Cash	---	14,111	14,111	14,111	---
UMB Bank	Interest-Bearing Cash	---	45,623	45,623	45,623	---
UMB Bank	Interest-Bearing Cash	---	16,076	16,076	16,076	---
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UMB Bank	Interest-Bearing Cash	---	16,814	16,814	16,814	---
UMB Bank	Interest-Bearing Cash	93,579	---	93,579	93,579	---
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UMB Bank	Interest-Bearing Cash	---	12,707	12,707	12,707	---
UMB Bank	Interest-Bearing Cash	---	16,979	16,979	16,979	---
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UMB Bank	Interest-Bearing Cash	86,148	---	86,148	86,148	---
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Atomic Design, Inc. Group Medical Plan

Employer Identification Number: 23-2758268

Plan Number: 501

Schedule H, Part IV Line 4j

Schedule of Reportable Transactions

Year Ended December 31, 2024

(Continued)

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset	Aggregate Purchase Price	Aggregate Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain (Loss)
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Atomic Design, Inc. Group Medical Plan

Employer Identification Number: 23-2758268

Plan Number: 501

Schedule H, Part IV Line 4i

Schedule of Assets (Held at End of Year)

As of December 31, 2024

(a)	(b)	(c)	(d)	(e)
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*	UMB Bank	Interest-Bearing Cash	\$ 112,827	\$ 112,827
	Total		<u>\$ 112,827</u>	<u>\$ 112,827</u>

* A party-in-interest as defined by ERISA.

