

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [x] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN
1b Three-digit plan number (PN) 002
1c Effective date of plan 10/01/2001
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) LEISTRITZ ADVANCED TECHNOLOGIES CORP. 165 CHESTNUT STREET #1 ALLENDALE, NJ 07401
2b Employer Identification Number (EIN) 59-3666147
2c Plan Sponsor's telephone number 336-251-5992
2d Business code (see instructions) 335900

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, Date, and Name. Rows include: 1. Filed with authorized/valid electronic signature, 10/15/2025, ANGELO PIAZZA; 2. Signature of plan administrator; 3. Filed with authorized/valid electronic signature, 10/15/2025, ANGELO PIAZZA; 4. Signature of employer/plan sponsor; 5. Signature of 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	213
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)	0
	6a(2)	0
	6b	167
	6c	32
	6d	199
	6e	12
	6f	211
	6g(1)	
6g(2)		
6h		0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 1I 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 type="checkbox"/> Insurance	(1) <input 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 checked="" 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 checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</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 _____

SCHEDULE SB (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>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	<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

▶ **Round off amounts to nearest dollar.**
 ▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>LEISTRITZ ADVANCED TECHNOLOGIES CORP.</u>	D Employer Identification Number (EIN) <u>59-3666147</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	<u>16600457</u>
	b Actuarial value	2b	<u>16600457</u>
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	<u>180</u>	<u>18654623</u>
	b For terminated vested participants	<u>33</u>	<u>1313892</u>
	c For active participants	<u>0</u>	<u>0</u>
	d Total	<u>213</u>	<u>19968515</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	a Funding target disregarding prescribed at-risk assumptions	4a	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b	
5	Effective interest rate	5	<u>5.00 %</u>
6	Target normal cost		
	a Present value of current plan year accruals	6a	<u>0</u>
	b Expected plan-related expenses	6b	<u>274479</u>
	c Target normal cost	6c	<u>274479</u>

Statement by Enrolled Actuary
 To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE			
	Signature of actuary	<u>10/09/2025</u>	Date
	<u>JEFFREY C. LITER</u>	<u>23-06544</u>	Most recent enrollment number
	Type or print name of actuary	<u>401-438-9250</u>	Telephone number (including area code)
	<u>THE ANGELL PENSION GROUP, INC.</u>		
	Firm name		
	<u>88 BOYD AVENUE</u> <u>EAST PROVIDENCE, RI 02914</u>		
	Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	486914
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	486914
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>13.95</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		101
b(1)	Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.12</u> %		0
b(2)	Interest on line 38b from prior year Schedule SB, using prior year's actual return		14
c	Total available at beginning of current plan year to add to prefunding balance		115
d	Portion of (c) to be added to prefunding balance		115
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	115

Part III Funding Percentages			
14	Funding target attainment percentage	14	83.13 %
15	Adjusted funding target attainment percentage	15	83.13 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	75.80 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls		18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/12/2024	183242	0					
07/12/2024	183242	0					
10/11/2024	183242	0					
08/28/2025	78801	0					
			Totals ▶	18(b)	628527	18(c)	0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b	Contributions made to avoid restrictions adjusted to valuation date	19b	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	608484
20	Quarterly contributions and liquidity shortfalls:		
a	Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b	If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
c	If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost			
21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)			21b 4
22 Weighted average retirement age			22 65
23 Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous Items			
24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
26 Demographic and benefit information			
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....			27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years			
28 Unpaid minimum required contributions for all prior years			28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....			29 0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....			30 0

Part VIII Minimum Required Contribution For Current Year			
31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)			31a 274479
b Excess assets, if applicable, but not greater than line 31a			31b 0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	3368173	333831	
b Waiver amortization installment.....	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount			33
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....			34 608310
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35)			36 608310
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)			37 608484
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)			38a 174
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....			38b 0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)			39 0
40 Unpaid minimum required contributions for all years			40 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)			
41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. <input type="checkbox"/> 2019 <input type="checkbox"/> 2020 <input checked="" type="checkbox"/> 2021			

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 LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 LEISTRITZ ADVANCED TECHNOLOGIES CORP.	D Employer Identification Number (EIN) 59-3666147	

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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(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)

MORGAN STANLEY

1 PENN PLAZA
43RD FLOOR
NEW YORK, NC 10119

(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 28	NONE	67139	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 ANGELL PENSION GROUP, INC.

04-2530412

(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?
11	NONE	23919	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)

RELIANCE TRUST COMPANY

58-1428634

(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?
21 25 50 62	NONE	12801	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"/>

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

(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 LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 LEISTRITZ ADVANCED TECHNOLOGIES CORP.	D Employer Identification Number (EIN) 59-3666147

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

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	267942
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	302195
(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)	16039482
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	16814669

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	16609619	17221611
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	16609619	17221611

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)	628527	
(B) Participants.....	2a(1)(B)		
(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)		628527
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	1529	
(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)		1529
(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)	446232	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		446232
(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)		1485883
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		2562171

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1678689	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1678689
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)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	67139	
(6) Bank or trust company trustee/custodial fees	2i(6)	12801	
(7) Actuarial fees	2i(7)	23919	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	167631	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		271490
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1950179

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		611992
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: **PBMARES, LLP**

(2) EIN: **54-0737372**

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.)			
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 548725.

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>LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>LEISTRITZ ADVANCED TECHNOLOGIES CORP.</u>	D Employer Identification Number (EIN) <u>59-3666147</u>	

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

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

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

1		0
---	--	---

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
 EIN(s): 58-1428634

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		0
---	--	---

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 03 / 31 / 2010 (MM/DD/YYYY) and the Opinion Letter serial number M592152A.

**LEISTRITZ ADVANCED TECHNOLOGIES CORP.
RETIREMENT PLAN**

FINANCIAL REPORT

DECEMBER 31, 2024



ASSURANCE, TAX & ADVISORY SERVICES

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

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INDEPENDENT AUDITOR'S REPORT

Plan Committee and Participants
Leistriz Advanced Technologies Corp. Retirement Plan

Opinion

We have audited the financial statements of Leistriz Advanced Technologies Corp. Retirement Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2024 and 2023, and the changes in its net assets available for benefits for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

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 audits.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedules, Schedule H, 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 (DOL's) Rules and Regulations for Reporting and Disclosures 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 the 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.

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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

PBMares, LLP

New Bern, North Carolina
October 15, 2025

FINANCIAL STATEMENTS

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2024 and 2023

	2024	2023
ASSETS		
Investments, at fair value:	<u>\$ 17,142,810</u>	<u>\$ 16,341,677</u>
Total assets	<u>17,142,810</u>	<u>16,341,677</u>
Receivables:		
Employer contributions	<u>78,801</u>	<u>267,942</u>
Total receivables	<u>78,801</u>	<u>267,942</u>
Net assets available for benefits	<u>\$ 17,221,611</u>	<u>\$ 16,609,619</u>

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS Years Ended December 31, 2024 and 2023

	2024	2023
Additions to Net Assets Attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,485,883	\$ 1,710,173
Interest and dividends	447,761	399,270
	<u>1,933,644</u>	<u>2,109,443</u>
Employer contributions	<u>628,527</u>	267,942
Total additions	<u>2,562,171</u>	<u>2,377,385</u>
Deductions from Net Assets Attributed to:		
Benefits paid directly to participants or beneficiaries	1,678,689	1,676,571
Pension Benefit Guaranty Corporation premiums	167,631	161,568
Administrative expenses	103,859	112,911
	<u>1,950,179</u>	<u>1,951,050</u>
Total deductions	<u>1,950,179</u>	<u>1,951,050</u>
Net increase	611,992	426,335
Net Assets Available for Benefits:		
Beginning of year	<u>16,609,619</u>	16,183,284
End of year	<u>\$ 17,221,611</u>	<u>\$ 16,609,619</u>

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description

The following description of the Leistriz Advanced Technologies Corp. (the Employer or Plan Sponsor) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

On August 7, 2010, the Plan Sponsor's Board of Directors passed a resolution to freeze the Plan as it relates to accumulating future service credit for the participants effective September 1, 2010.

The Plan was amended and restated effective January 1, 2013. With this restatement the Plan changed its name from Advanced Turbine Components, Inc. Retirement Plan to the Leistriz Advanced Turbine Components, Inc. Retirement Plan. On January 6, 2014, the Plan changed its name to the Leistriz Advanced Technologies Corp. Retirement Plan.

General: The Plan is a contributory defined benefit pension plan that covers all non-union employees who were employed and had already joined the Plan by January 31, 2004. The Plan Committee is responsible for oversight of the Plan. The Plan Committee determines the appropriateness of the Plan's investment offerings and monitors investment performance. Morgan Stanley Trust Company serves as the trustee of the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan provides for retirement and death benefits. The Plan was established September 30, 2001. A portion of the assets and accumulated Plan benefit liabilities were transferred from the predecessor plan (sponsored by Siemens Westinghouse Power Corporation) on September 30, 2001.

As a result of the sale of the Plan Sponsor's assets and the cessation of its primary business operations on July 31, 2012, the Plan was amended effective July 31, 2012, to enable Plan participants to continue earning eligibility service under the terms of the Plan for certain limited purposes as specified under the amendment. Advanced Turbine Components, Inc.'s parent, Leistriz Advanced Technologies Corp., intends to provide future funding to the Plan. Following the sale of the Plan Sponsor's assets and cessation of its primary business operations, the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) contacted the Plan Sponsor's parent about posting collateral for future required contributions. Negotiations with the PBGC about the required amount of collateral may continue, but there have been no discussions regarding this matter in the current year. As the matter is not officially closed, the ultimate outcome is uncertain. No adjustment related to this matter has been reflected in the financial statements.

Funding policy: As a condition of participation, employees were required to contribute 1.5% of their salary to the Plan until September 1, 2010. Interest on accumulated participant contributions is credited annually at a rate of 120% of the applicable federal mid-term rate. The Plan includes refund and minimum benefit provisions to ensure participants receive at a minimum their accumulated contributions, including interest. As of December 31, 2024, all participants are fully vested in their accrued benefits and those benefits are significantly greater than their accumulated participant contributions, including interest.

The Employer has agreed to voluntarily contribute such additional amounts as necessary to provide assets sufficient to meet the benefits to be paid to Plan members. The Plan has met the ERISA minimum funding requirements for the years ended December 31, 2024 and 2023.

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description (Continued)

Funding policy (continued): Although it has not expressed any intention to do so, the Employer has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

Pension benefits and vesting: Employees with five or more years of service are entitled to pension benefits beginning at the normal retirement age of 65. Employees with less than five years of service are only entitled to their contributions and the associated interest.

The normal retirement allows for benefits to be paid based upon two methods. The first method is the career accumulation method and the second method is the flat rate method. For each year the participant contributes to the Plan, they will receive the higher of the two methods. Under the career accumulation method, the participant earns a certain amount of pension each year beginning on and after October 1, 2001, during the time in which the participant contributed to the Plan. These amounts are added together to determine the total pension benefit the participant has earned at any given point in time. Under the flat rate method, the participant earns a monthly benefit of \$33 per year of credited service for periods on and after October 1, 2001, during the time in which the participant contributed to the Plan.

The Plan has provisions for participants to receive reduced benefits if they choose to take an early retirement. The Plan also includes certain death benefits.

In addition, participants who contributed to the predecessor plan are eligible to receive their normal retirement pension that was credited to them and transferred to this Plan on September 30, 2001.

Termination provisions: In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by the Plan document in conjunction with ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- First, benefits attributable to employee contributions, taking into account those paid out before termination.
- Second, in the case of benefits payable under this Plan as an annuity:
 - In the case of the benefit of a participant or beneficiary who was receiving a benefit as of the beginning of the three-year period ending on the termination date of this Plan, to each such benefit, based on the provisions of this Plan (as in effect during the five-year period ending on such date) under which such benefit would be the least.
 - In the case of the benefit of a participant or beneficiary (other than a benefit described directly above), which would have been paid as of the beginning of such three-year period and if his benefits had commenced (in the normal form of distribution) as of the beginning of such period, to each such benefit based on the provisions of this Plan (as in effect during the five-year period ending on such date) under which such benefit would be the least.
- Third, to all other benefits under this Plan insured by the PBGC up to the applicable limitations (discussed below).
- Fourth, to all other non-forfeitable benefits under this Plan (that is, vested benefits not insured by the PBGC).
- Fifth, to all other benefits under this Plan.

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 1. Plan Description (Continued)

Termination provisions (continued): Certain benefits under the Plan are insured by the PBGC. The PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of the individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

Accounting records: The accounting records with respect to financial transactions are maintained by the Employer and Morgan Stanley Trust Company, trustee. Financial information related to the Plan's investment assets is provided by the trustee to the Employer for the purpose of preparing the Plan's financial statements.

Note 2. Summary of Significant Accounting Policies

Basis of accounting: The accompanying financial statements have been prepared on the accrual basis of accounting.

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the Plan's management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and the actuarial present value of accumulated Plan benefits and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

The Plan uses an actuary to determine the actuarial present value of accumulated Plan benefits. A change in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated Plan benefits reported in the accompanying financial statements.

Investment valuation and income recognition: Investments are reported 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. The Plan Committee determines the Plan's valuation policies utilizing information provided by the investment custodians. See Note 3 for a discussion of fair value measurements.

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

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 2. Summary of Significant Accounting Policies (Continued)

Investment valuation and income recognition (continued): Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near-term and such changes could materially affect investment balances and the amounts reported in the statements of net assets available for benefits.

Actuarial present value of accumulated Plan benefits: Accumulated Plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service that participants have rendered to the Employer through the valuation date. The accumulated Plan benefits include benefits expected to be paid to retired or terminated participants or their beneficiaries, to beneficiaries of deceased participants and to present participants or their beneficiaries.

The actuarial present value of accumulated Plan benefits is determined by independent actuarial calculation and represents the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits for the time value of money (through discounts for interest) and the expected effects of actuarial experience factors, between the valuation date and the expected date of payment.

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated Plan benefits.

Significant actuarial assumptions used in calculating accumulated Plan benefits and the present value thereof include:

	2024	2023
Actuarial method	Unit credit	Unit credit
Mortality rate	Pri-2012 Blue Collar Healthy Annuitant for males and females with MP-2021 generational improvements	Pri-2012 Blue Collar Healthy Annuitant for males and females with MP-2021 generational improvements
Interest rate	6.30%	6.30%

Contributions: Contributions from the Employer are recorded in the year in which the Employer makes a formal commitment to fund the Plan with contributions.

Payment of benefits: Benefits are recorded when paid.

Administrative expenses: The Plan's administrative expenses are paid directly from Plan assets. Investment-related expenses are included in net appreciation in fair value of investments.

Subsequent events: The Plan has evaluated subsequent events (events occurring after December 31, 2024) through October 15, 2025, the date the financial statements were available to be issued.

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 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 are described below:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of 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 the description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of December 31, 2024 and 2023.

Registered investment companies (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 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.

Money market funds: Valued at NAV per share based on quoted market prices of underlying investments.

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 3. Fair Value Measurements (Continued)

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

Description	Assets at Fair Value as of December 31, 2024			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 16,814,669	\$ -	\$ -	\$ 16,814,669
Money market funds	328,141	-	-	328,141
	<u>\$ 17,142,810</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,142,810</u>

Description	Assets at Fair Value as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Registered investment companies	\$ 16,039,482	\$ -	\$ -	\$ 16,039,482
Money market fund	302,195	-	-	302,195
	<u>\$ 16,341,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,341,677</u>

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another.

The Plan evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits.

Note 4. Actuarial Present Value of Accumulated Plan Benefits

The actuarial cost method used to determine obligations and expenses associated with the Plan is the unit credit cost method.

The actuarial present values of accumulated Plan benefits as of December 31, 2023, based on actuarial valuations as of January 1, 2024, are as follows:

Actuarial present value of accumulated Plan benefits:

Vested benefits:

Participants currently receiving payments	\$ 16,545,063
Other vested participants	1,109,548
	<u>\$ 17,654,611</u>

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 4. Actuarial Present Value of Accumulated Plan Benefits (Continued)

Changes in accumulated Plan benefits for the year ended December 31, 2023, occurred as follows:

Actuarial present value of accumulated Plan benefits, beginning of year (January 1, 2023)	\$ 18,261,079
Increase (decrease) during the year attributable to:	
Interest due to the decrease in the discount period	1,093,235
Actuarial experience losses	(23,132)
Benefits paid	<u>(1,676,571)</u>
Actuarial present value of accumulated Plan benefits, end of year (January 1, 2024)	<u>\$ 17,654,611</u>

Note 5. Party-in-Interest Transactions

Transactions with the Plan's trustee, custodian, actuary and others qualify as party-in-interest transactions. Fees paid by the Plan to parties-in-interest for the years ended December 31, 2024 and 2023, consisted of the following:

	<u>2024</u>	<u>2023</u>
Morgan Stanley (custodian)	\$ 67,139	\$ 64,326
Reliance Trust Company (benefit payments processor)	12,801	13,010
The Angell Pension Group (actuary)	<u>23,919</u>	<u>35,575</u>
	<u>\$ 103,859</u>	<u>\$ 112,911</u>

The Sponsor also paid certain administrative expenses of the Plan.

Note 6. Tax Status

The Plan has received a favorable determination letter from the Internal Revenue Service dated June 6, 2013. The Plan is required to operate in conformity with Internal Revenue Code (the Code) to maintain its qualification. Although the Plan has been amended since receiving the determination letter, the Plan Administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code and, therefore, believes that the Plan, as amended, is qualified and the related trust is tax exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan, and recognize a tax liability (or asset) if the Plan has taken any uncertain tax positions that, more likely than not, would not be sustained upon examination. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any tax periods in progress.

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

NOTES TO FINANCIAL STATEMENTS

Note 7. Risks and Uncertainties

Plan contributions are made, and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near-term would be material to the financial statements.

The Pension Protection Act of 2006 as amended by the Worker, Retiree and Employer Recovery Act of 2008 imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The “At-Risk” status is referred to as the Funding Target Attainment Percentage. A plan’s funded percentage is referred to as the Adjusted Funding Target Attainment Percentage (AFTAP). The 2024 AFTAP for the Plan is above 80%. As the 2024 AFTAP is greater than 80%, benefit restrictions do not apply. Restrictions also mean that the plan amendments which would increase liabilities could be prohibited.

SUPPLEMENTARY INFORMATION

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2024

EIN: 59-3666147 PN: 002

(a)	(b)	(c)	(d)	(e)
Identity of Issue Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, Maturity Value		Cost	Current Value
	Money market funds:			
MSILF	Government PTF Inst		\$ 182,835	\$ 182,835
* Fidelity	Fidelity Instl MM Funds Government		145,096	145,096
* Morgan Stanley	Morgan Stanley Private Bank NA		210	210
			<u>328,141</u>	<u>328,141</u>
	Registered investment companies:			
Global	Global X MLP & Energy Infrastructure ETF		414,906	520,210
Global	iMGP DBi Managed Futures Strategy ETF		786,786	749,301
Invesco	Invesco Optimum Yield Diversified ETF		612,578	508,273
Ishares	Core Dividend Growth		1,072,570	1,255,814
Ishares	Core MSCI Emerging Market ETF		1,186,679	1,007,637
Ishares	Core S&P 500 ETF		271,619	376,167
Ishares	Edge MSCI USA Quality Factor ETF		1,133,082	1,518,844
Ishares	Inc MSCI Japan ETF		707,401	770,308
Ishares	Inc MSCI PAC Ex-Japan ETF		256,209	245,468
Ishares	Russell Midcap Growth ETF		664,495	748,712
Ishares	Russell Midcap Value ETF		220,398	248,721
Ishares	S&P 500 Growth ETF		1,103,129	1,613,819
Ishares	S&P 500 Value ETF		1,326,420	1,483,519
Janus	Henderson Mortgage Backed		230,886	214,096
JPMorgan	Ultra-Short Income		830,121	829,544
Vanguard	FTSE Europe Index ETF		479,243	505,221
Vanguard	Int Dividend Appreciation Index Fund		465,274	503,217
Vanguard	Real Estate ETF		538,267	491,098
Vanguard	Short Term Bond Index		226,140	216,820
Vanguard	Short Term Corporate Bond Index		226,695	216,478
Vanguard	Total Bond Market Index		3,036,684	2,791,402
			<u>15,789,582</u>	<u>16,814,669</u>
			<u>\$ 16,117,723</u>	<u>\$ 17,142,810</u>

* Designates party-in-interest.

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2024

EIN: 59-3666147 PN: 002

Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Value on Transaction Date	Net Gain
<i>Single transactions by issue in excess of 5%</i>						
None						
<i>Series of transactions by issue in excess of 5%</i>						
iShares	S&P 500 Growth ETF	\$ 178,690	\$ -	\$ 178,690	\$ 178,690	\$ -
iShares	S&P 500 Growth ETF	-	1,242,264	916,500	1,242,264	325,764
MSILF	Government PTF Inst	1,061,729	-	1,061,729	1,061,729	-
MSILF	Government PTF Inst	-	1,035,823	1,035,823	1,035,823	-
Global	iMGP DBi Managed Futures STR ETF	816,535	-	816,535	816,535	-
Global	iMGP DBi Managed Futures STR ETF	-	46,866	29,749	46,866	17,117
Vanguard	Total Bond Market	1,004,071	-	1,004,071	1,004,071	-

Transactions are measured against the December 31, 2023, fair value of \$16,609,619.

SECTION XII ACTUARIAL COST METHODS

Traditional Unit Credit (TUC)

The actuarial cost method used in the development of the minimum contribution was the unit credit cost method.

The normal cost is the sum of all the individual normal costs for each participant. For active participants, the individual normal cost is the present value of the benefit earned during the year being valued. For active participants whose credited service equals or exceeds the plan maximum, if any, and for non-active participants, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all participants. The individual accrued liability for an active participant is the present value of the accrued benefit as of the valuation date. The unfunded liability is the actuarial accrued liability less the valuation assets.

The total annual cost of the plan is the normal cost plus an amount to amortize the shortfall amount.

Projected Unit Credit (PUC)

The actuarial cost method used in the development of the maximum contribution was the projected unit credit cost method.

Under this method, the normal cost is the sum of the individual normal costs for all participants. For an active participant, the individual normal cost is the present value at the current age of the projected benefit at the assumed retirement age, based on the actuarial assumptions, divided by the participant's expected years of credited service at that age. For a non-active participant, the normal cost is zero.

The actuarial accrued liability is the sum of the individual accrued liabilities for all plan participants. For an active participant, the individual accrued liability is the product of the normal cost and the total years of credited service at the current age. For non-active participants, the individual accrued liability is the present value at the current age of future benefits. The unfunded actuarial accrued liability equals the actuarial accrued liability less the valuation assets.

SECTION XIII
ACTUARIAL METHODS AND ASSUMPTIONS

A summary of the actuarial assumptions used in the valuation is presented below:

Valuation Assets

The Actuarial Value of Assets equals the Market Value of Assets

IRS Required Discount Rates

Minimum Required Contribution (as adjusted for MAP-21/HATFA/ARPA)

1. Segment Rate 1 for Years 1 Through 5	4.75%
2. Segment Rate 2 for Years 6 Through 20	4.87%
3. Segment Rate 3 for Years After 20	5.59%

Maximum Deductible Contribution

1. Segment Rate 1 for Years 1 Through 5	3.62%
2. Segment Rate 2 for Years 6 Through 20	4.46%
3. Segment Rate 3 for Years After 20	4.52%

Plan Effective Interest Rate 5.00%

Financial Accounting Standards Board ASC 960 Discount Rates and Mortality

Discount Rates

1. Pre-Retirement Discount Rate:	6.30%
2. Post-Retirement Discount Rate:	6.30%

Mortality Tables

1. Employee Mortality - Male	Pri-2012(BC) Male Employee Projected Generationally in 2D with Scale MP-2021 Male
Employee Mortality - Female	Pri-2012(BC) Female Employee Projected Generationally in 2D with Scale MP-2021 Female
2. Healthy Annuitant Mortality - Male	Pri-2012(BC) Male Retiree Projected Generationally in 2D with Scale MP-2021 Male
Healthy Annuitant Mortality - Female	Pri-2012(BC) Female Retiree Projected Generationally in 2D with Scale MP-2021 Female
3. Disabled Annuitant Mortality - Male	Pri-2012(TDS) Male Disabled Annuitant Projected Generationally in 2D with Scale MP-2021 Male
Disabled Annuitant Mortality - Female	Pri-2012(TDS) Female Disabled Annuitant Projected Generationally in 2D with Scale MP-2021 Female
4. Beneficiary Mortality - Male	Pri-2012(BC) Male Contingent Survivor Projected Generationally in 2D with Scale MP-2021 Male
Beneficiary Mortality - Female	Pri-2012(BC) Female Contingent Survivor Projected Generationally in 2D with Scale MP-2021 Female

SECTION XIII
ACTUARIAL METHODS AND ASSUMPTIONS (cont'd)

<u>Salary Scale Increase Assumption</u>	Salary increases were not assumed in the valuation.
<u>Taxable Wage Base Increase Assumption</u>	No TWB increase was assumed in the valuation.
<u>Social Security CPI Assumption</u>	No CPI Increase was assumed in the valuation.
<u>Plan Benefit COLA Assumption</u>	No COLA increase was assumed in the valuation.
<u>Retirement Rates</u>	There are no active participants covered under the plan
<u>Termination Rates</u>	There are no active participants covered under the plan
<u>Disability Rates</u>	There are no active participants covered under the plan
<u>Administrative Expenses</u>	\$ 274,479
<u>Percent Married</u>	80% of males and 80% of femaes are assumed to be married.
<u>Age of Spouse</u>	Spouses of Male participants are assumed to be 3 years younger. Spouses of Female participants are assumed to be 3 years older.

SECTION XIII
ACTUARIAL METHODS AND ASSUMPTIONS (cont'd)

Pre-Retirement Mortality Rates: Pre-Retirement Mortality was assumed in the valuation.

Male: Pri-2012(TDS) Male Employee

Female: Pri-2012(TDS) Female Employee

The following are sample pre-retirement mortality rates for various ages:

	Male	Female
20	0.000560	0.000150
25	0.000540	0.000190
30	0.00055	0.000210
35	0.000610	0.000280
40	0.000740	0.000430
45	0.000970	0.000650
50	0.001470	0.000980
55	0.00234	0.001480
60	0.003690	0.002240
65	0.005730	0.003390
70	0.00967	0.006060
75	0.016320	0.010850

Post-Retirement Mortality Rates: Post-Retirement Mortality was assumed in the valuation.

Male: Pri-2012(TDS) Male Retiree

Female: Pri-2012(TDS) Female Retiree

The following are sample post-retirement mortality rates for various ages:

	Male	Female
55	0.006400	0.003930
60	0.008450	0.005730
65	0.010830	0.008370
70	0.017240	0.012980
75	0.028970	0.022580
80	0.050350	0.040530
85	0.089350	0.070770
90	0.156940	0.124530
95	0.245630	0.198630
100	0.339960	0.286980
105	0.431310	0.382430
110	0.500000	0.466730

SECTION XIII (Cont.)

SELECTION OF ACTUARIAL ASSUMPTIONS

Assumption		Entity Who Selects Assumption	Basis for Assumption Selection	Change in Assumption
Segment Interest Rates for Minimum Contribution	Segment 1: 4.75% Segment 2: 4.87% Segment 3: 5.59%	Prescribed by Internal Revenue Service (IRC Sec. 430(h)(2)(C))	The Funding Target Liability for Minimum Contribution is determined using three 24-month average interest rates ("segment rates"), each of which applies to cash flows during specified periods. The Plan Sponsor has elected a 4 month look back for determining these rates each Plan Year. These segment rates are adjusted by the applicable percentage of the 25-year average segment rates.	The segment 1, segment 2 and segment 3 interest rates changed from 4.75%, 5.00%, and 5.74%, respectively as of the prior measurement date, January 1, 2023, to reflect the current prescribed rates. This change increased the Funding Target Liability for Minimum Contribution as of the current measurement date, January 1, 2024, by 0.96%.
Segment Interest Rates for Maximum Contribution	Segment 1: 3.62% Segment 2: 4.46% Segment 3: 4.52%	Prescribed by Internal Revenue Service (IRC Sec. 404(o)(6))	The Funding Target Liability for Maximum Contribution is determined using three 24-month average interest rates ("segment rates"), each of which applies to cash flows during specified periods. The Plan Sponsor has elected a 4 month look back for determining these rates each Plan Year.	The segment 1, segment 2 and segment 3 interest rates changed from 1.41%, 3.09%, and 3.58%, respectively as of the prior measurement date, January 1, 2023, to reflect the current prescribed rates. This change decreased the Funding Target Liability for Maximum Contribution as of the current measurement date, January 1, 2024, by 11.05%.
ASC 960 Interest Rate	6.30%	Leistriz Advanced Technologies Corp.	The ASC 960 interest rate is developed based on the allocation of the Plan's assets by investment class and the capital market outlook for each investment class. This information is provided by the Plan's investment advisor.	None
Inflation Rate	3.00%	The Angell Pension Group, Inc.	Long-term CPI-U experience.	None
Salary Scale	N/A	N/A	There are no active participants covered under the plan.	None
Taxable Wage Base Increase	N/A	N/A	There are no active participants covered under the plan.	None
IRC 415 and 401(a)(17) Limit Projection	N/A	N/A	There are no active participants covered under the plan.	None
Pre-Retirement Mortality	Pri-2012 (TDS) Employee (M/F)	Prescribed by Internal Revenue Service (IRC Sec. 430(h)(3))	The IRS prescribes by regulation mortality tables to be used in determining minimum and maximum contributions. Those tables are based on the actual experience of pension plans and projected trends in that experience. Current prescribed tables are based on the Pri-2012 Mortality Tables Report, adjusted for mortality improvement using Projection Scale MP-2021.	The mortality tables changed from the 2023 IRS Non-annuitant Mortality (M/F) tables as of the prior measurement date, January 1, 2023, to reflect the current prescribed tables. This change, together with the change in post-retirement mortality, decreased the Funding Target Liability for Minimum Contribution and Maximum Contribution as of the current measurement date, January 1, 2024, by 1.20% and 1.11% respectively.

SECTION XIII (Cont.)

SELECTION OF ACTUARIAL ASSUMPTIONS

Assumption		Entity Who Selects Assumption	Basis for Assumption Selection	Change in Assumption
Post-Retirement Mortality	Pri-2012 (TDS) Non-Disabled Annuitant (M/F)	Prescribed by Internal Revenue Service (IRC Sec. 430(h)(3))	The IRS prescribes by regulation mortality tables to be used in determining minimum and maximum contributions. Those tables are based on the actual experience of pension plans and projected trends in that experience. Current prescribed tables are based on the Pri-2012 Mortality Tables Report, adjusted for mortality improvement using Projection Scale MP-2021.	The mortality tables changed from the 2023 IRS Annuitant Mortality (M/F) tables as of the prior measurement date, January 1, 2023, to reflect the current prescribed tables. This change, together with the change in pre-retirement mortality, decreased the Funding Target Liability for Minimum Contribution and Maximum Contribution as of the current measurement date, January 1, 2024, by 1.20% and 1.11% respectively.
Disability Mortality	N/A	N/A	N/A	N/A
Pre-Retirement Mortality for ASC 960	Pri-2012 Blue Collar Employee (M/F) with MP-2021 generational improvements	Leistriz Advanced Technologies Corp.	The Society of Actuaries published a study of retirement experience in 2019. The Pri-2012 tables presented in the study represent the most current and complete benchmarks of U.S. private pension plan mortality experience. As recommended by the authors of the study, the mortality tables used for the Plan include generational projection of mortality improvements using the MP-2021 projection scale.	None
Post-Retirement Mortality for ASC 960	Pri-2012 Blue Collar Retiree and Contingent Annuitant (M/F) with MP-2021 generational improvements	Leistriz Advanced Technologies Corp.	The Society of Actuaries published a study of retirement experience in 2019. The Pri-2012 tables presented in the study represent the most current and complete benchmarks of U.S. private pension plan mortality experience. As recommended by the authors of the study, the mortality tables used for the Plan include generational projection of mortality improvements using the MP-2021 projection scale.	None
Disability Mortality for ASC 960	N/A	N/A	N/A	N/A
Disability Rates	N/A	N/A	There are no active participants covered under the plan.	None
Withdrawal Rates	N/A	N/A	There are no active participants covered under the plan.	None
Retirement Rates	N/A	N/A	There are no active participants covered under the plan.	None
Administrative Expenses	Equals the amount of Plan-related expenses paid from Plan assets in the prior Plan year.	The Angell Pension Group, Inc.	Internal Revenue Service regulations require the Target Normal Cost to be increased by the amount of Plan-related expenses expected to be paid from Plan assets during the Plan year. Our best estimate of these expenses is the actual amount of Plan-related expenses paid from Plan assets in the prior Plan year.	None
Percent Married	80% of males and 80% of females are assumed to be married.	The Angell Pension Group, Inc.	This assumption was set based on a review of experience under the Plan.	None

Leistriz Advanced Technologies Corp.
Retirement Plan
EIN: 59-3666147; Plan Number: 002

SECTION XIII (Cont.)

Schedule SB, Part V - Statement of
Actuarial Assumptions/Methods

SELECTION OF ACTUARIAL ASSUMPTIONS

Assumption		Entity Who Selects Assumption	Basis for Assumption Selection	Change in Assumption
Age of Spouse	The female spouse is assumed to be 3 years younger than the male spouse.	The Angell Pension Group, Inc.	This assumption was set based on a review of experience under the Plan and general experience from similarly situated plans.	None

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

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

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

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [X] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: Leistritz Advanced Technologies Corp. Retirement Plan
1b Three-digit plan number (PN): 002
1c Effective date of plan: 10/01/2001
2a Plan sponsor's name (employer, if for a single-employer plan): Leistritz Advanced Technologies Corp.
2b Employer Identification Number (EIN): 59-3666147
2c Plan Sponsor's telephone number: 336-251-5992
2d Business code (see instructions): 335900

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, Date, and Name. Contains signatures and dates for Angelo Piazza as plan administrator, 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	5 213
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1), 6a(2), 6b, 6c, and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 0
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits	6b 167
c Other retired or separated participants entitled to future benefits	6c 32
d Subtotal. Add lines 6a(2), 6b, and 6c.	6d 199
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 12
f Total. Add lines 6d and 6e.	6f 211
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1A 1I 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) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (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) <input checked="" type="checkbox"/> R (Retirement Plan Information) (2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary (4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____ (5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	b General Schedules (1) <input checked="" type="checkbox"/> H (Financial Information) (2) <input type="checkbox"/> I (Financial Information – Small Plan) (3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____ (4) <input checked="" type="checkbox"/> C (Service Provider 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 _____

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS

Year Ended December 31, 2024

EIN: 59-3666147 PN: 002

Identity of Party Involved	Description of Asset	Purchase Price	Selling Price	Cost of Asset	Value on Transaction Date	Net Gain
<i>Single transactions by issue in excess of 5%</i>						
None						
<i>Series of transactions by issue in excess of 5%</i>						
iShares	S&P 500 Growth ETF	\$ 178,690	\$ -	\$ 178,690	\$ 178,690	\$ -
iShares	S&P 500 Growth ETF	-	1,242,264	916,500	1,242,264	325,764
MSILF	Government PTF Inst	1,061,729	-	1,061,729	1,061,729	-
MSILF	Government PTF Inst	-	1,035,823	1,035,823	1,035,823	-
Global	iMGP DBi Managed Futures STR ETF	816,535	-	816,535	816,535	-
Global	iMGP DBi Managed Futures STR ETF	-	46,866	29,749	46,866	17,117
Vanguard	Total Bond Market	1,004,071	-	1,004,071	1,004,071	-

Transactions are measured against the December 31, 2023, fair value of \$16,609,619.

**SCHEDULE SB
(Form 5500)**

Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
Leistriz Advanced Technologies Corp. Retirement Plan

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
Leistriz Advanced Technologies Corp.

D Employer Identification Number (EIN)
59-3666147

E Type of plan: Single Multiple-A Multiple-B

F Prior year plan size: 100 or fewer 101-500 More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2024

2 Assets:	
a Market value.....	2a 16,600,457
b Actuarial value.....	2b 16,600,457

3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	180	18,654,623	18,654,623
b For terminated vested participants.....	33	1,313,892	1,313,892
c For active participants.....	0	0	0
d Total.....	213	19,968,515	19,968,515

4 If the plan is in at-risk status, check the box and complete lines (a) and (b).....

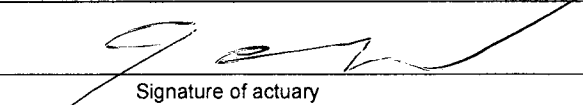
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b

5 Effective interest rate..... **5** 5.00%

6 Target normal cost	
a Present value of current plan year accruals.....	6a 0
b Expected plan-related expenses.....	6b 274,479
c Target normal cost.....	6c 274,479

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE


Signature of actuary

October 9, 2025
Date

JEFFREY C. LITER
Type or print name of actuary

2306544

THE ANGELL PENSION GROUP, INC.
Firm name

Most recent enrollment number

401-438-9250

Telephone number (including area code)

88 BOYD AVENUE
EAST PROVIDENCE RI 02914
Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

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

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:

a Segment rates:

1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
------------------------	------------------------	------------------------	---

b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age **22** 65

23 Mortality table(s) (see instructions) Prescribed - combined Prescribed - separate Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment..... Yes No

26 Demographic and benefit information

a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment..... Yes No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... Yes No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment..... **27**

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years **28** 0

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... **29** 0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29) **30** 0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)..... **31a** 274,479

b Excess assets, if applicable, but not greater than line 31a **31b** 0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment.....	3,368,173	333,831
b Waiver amortization installment.....	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).... **34** 608,310

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			0
36 Additional cash requirement (line 34 minus line 35).....			608,310
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....			608,484

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)..... **38a** 174

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... **38b** 0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)..... **39** 0

40 Unpaid minimum required contributions for all years **40** 0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. 2019 2020 2021

**Leistriz Advanced Technologies Corp.
Retirement Plan
EIN: 59-3666147; Plan Number: 002**

**Schedule SB, line 22 - Description of
Weighted Average Retirement Age**

As indicated on line 22 of the 2024 Schedule SB, the Weighted Average Retirement Age is 65. Under the 2024 Plan Year, the Weighted Average Retirement Age is the same as the Normal Retirement Age.

APPENDIX A

SUMMARY OF PLAN PROVISIONS

Plan Effective Date: October 1, 2001

Eligibility Requirements: All employees are eligible to participate in the Plan immediately upon hire if hired prior to February 1, 2004. Employees hired on or after February 1, 2004 are not eligible to participate in the Plan.

Year of Service: Eligibility: All periods of employment with the employer or an affiliated entity. Fractional years are credited as days worked divided by total days in the year.

Benefit Accrual: All periods of service during which an employee is contributing to the Plan. Fractional years are credited as days worked divided by total days in the year.

Vesting: Same as for eligibility service.

Employee Contributions: An employee must contribute 1.5% of compensation to participate in the Plan. An election to contribute must occur upon hire or on any subsequent January 1. An employee must continue to contribute to remain eligible to participate in the Plan. Benefit accruals under the plan were frozen effective September 1, 2010. Employee contributions are not required after September 1, 2010.

Normal Retirement Date: First day of the month following the later of (a) the participant's 65th birthday or (b) the earlier of (1) the completion of five years of eligibility service or (2) the fifth anniversary of date of participation in the Plan or in the Siemens Pension Plan.

Early Retirement Date: An active participant still accruing Eligibility Service may retire early on the first day of any month following (a) the attainment of age 60 and the completion of 10 years of Eligibility service or (b) the attainment of age 58 and the completion of 30 years of Eligibility service.

Compensation: The total compensation paid for the Plan year including 401(k) and Section 125 contributions and excluding reimbursements or expense allowances, fringe benefits, moving expenses, deferred compensation and welfare benefits.

Compensation in excess of \$170,000 will not be considered for Plan purposes. This limit is subject to adjustment by the Secretary of the Treasury or his delegate. Effective for Plan years beginning in 2002, the limit is \$200,000. Effective for Plan years beginning in 2010, the limit is \$245,000.

Normal Form of Benefit: Life Annuity

*Normal Retirement
Benefit:* Greater of (a) or (b):

(a) Career Accumulation Formula: For each year of Credited Service that an employee has an election to contribute in effect: 1/12 times 2% times each year's compensation.

(b) Flat Rate Formula: \$31 per month for each year of Credited Service that an employee has an election to contribute in effect. Effective January 1, 1999 the flat rate multiplier increased to \$33.

Benefit accruals under the plan were frozen effective September 1, 2010.

*Top-Heavy Minimum
Accrued Benefit:*

A non-key participant will receive a minimum benefit equal to 3% of a 5-year average compensation for each year of Participation in which the Plan is top-heavy (up to a maximum of 10 such years).

Early Retirement Benefit: The monthly early retirement benefit for participants with at least 30 years of Eligibility Service who were hired before January 1, 1995 and participated in the CBS Pension Plan is equal to:

The Normal Retirement Benefit reduced by 1/4 of 1% for each month prior to age 60.

The monthly early retirement benefit for participants with less than 30 years of Eligibility Service who were hired before January 1, 1995 and participated in the CBS Pension Plan is equal to the greater of (a) or (b):

(a) The amount determined under the Career Accumulation Formula reduced by 1/3 of 1% for each month prior to Normal Retirement Date,

(b) The amount determined under the Flat Rate Formula with no reduction.

The monthly early retirement benefit for all others is equal to:

The Normal Retirement Benefit reduced by 1/2 of 1% for each month prior to age 60.

Certain “Transferred Employees” who retire early are also eligible to receive an additional early retirement subsidized pension benefit (the “Wrap Around Early Retirement Benefit”). Also, certain participants who retire before their 62nd birthday receive an Early Retirement Subsidy payable until age 62.

Late Retirement: Participants who continue employment after Normal Retirement Date are eligible for a late retirement benefit equal to the accrued benefit determined at actual retirement.

Death Benefit: The surviving spouse of a participant who dies while still accruing Eligibility Service after (a) attaining age 50 and completing 15 years of Eligibility Service or (b) attaining age 60 and completing 10 years of Eligibility Service or (c) completing 25 years of Eligibility Service shall receive an actuarially reduced death benefit equal to 55% of the participant’s accrued benefit. The accrued benefit will be reduced as outlined above for early commencement based on the participant’s age and years of Eligibility service at the time of death.

A “Wrap Around Retirement Death Benefit” is also provided to the surviving spouse of certain “Transferred Employees”.

The surviving spouse of a terminated vested participant shall receive an actuarially reduced death benefit equal to 55% of the participant’s accrued benefit reduced by 1/2 of 1% for each month that the starting date precedes the vested participant’s Normal Retirement Date.

Disability Benefit: A participant who has an election to contribute in effect and becomes disabled shall continue to earn benefits based on the rate of compensation in effect at the time of the disability. Benefits under the Career Accumulation Formula accrue at the rate of 1.5% rather than 2.0% of each year’s imputed compensation.

Vesting: 100% after five years of Eligibility Service.

Notwithstanding the above vesting schedule, a participant will become 100% vested upon reaching the Normal Retirement Date.

LEISTRITZ ADVANCED TECHNOLOGIES CORP. RETIREMENT PLAN

SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)

December 31, 2024

EIN: 59-3666147 PN: 002

(a)	(b)	(c)	(d)	(e)
Identity of Issue Borrower, Lessor or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, Maturity Value		Cost	Current Value
	Money market funds:			
MSILF	Government PTF Inst		\$ 182,835	\$ 182,835
* Fidelity	Fidelity Instl MM Funds Government		145,096	145,096
* Morgan Stanley	Morgan Stanley Private Bank NA		210	210
			<u>328,141</u>	<u>328,141</u>
	Registered investment companies:			
Global	Global X MLP & Energy Infrastructure ETF		414,906	520,210
Global	iMGP DBi Managed Futures Strategy ETF		786,786	749,301
Invesco	Invesco Optimum Yield Diversified ETF		612,578	508,273
Ishares	Core Dividend Growth		1,072,570	1,255,814
Ishares	Core MSCI Emerging Market ETF		1,186,679	1,007,637
Ishares	Core S&P 500 ETF		271,619	376,167
Ishares	Edge MSCI USA Quality Factor ETF		1,133,082	1,518,844
Ishares	Inc MSCI Japan ETF		707,401	770,308
Ishares	Inc MSCI PAC Ex-Japan ETF		256,209	245,468
Ishares	Russell Midcap Growth ETF		664,495	748,712
Ishares	Russell Midcap Value ETF		220,398	248,721
Ishares	S&P 500 Growth ETF		1,103,129	1,613,819
Ishares	S&P 500 Value ETF		1,326,420	1,483,519
Janus	Henderson Mortgage Backed		230,886	214,096
JPMorgan	Ultra-Short Income		830,121	829,544
Vanguard	FTSE Europe Index ETF		479,243	505,221
Vanguard	Int Dividend Appreciation Index Fund		465,274	503,217
Vanguard	Real Estate ETF		538,267	491,098
Vanguard	Short Term Bond Index		226,140	216,820
Vanguard	Short Term Corporate Bond Index		226,695	216,478
Vanguard	Total Bond Market Index		3,036,684	2,791,402
			<u>15,789,582</u>	<u>16,814,669</u>
			<u>\$ 16,117,723</u>	<u>\$ 17,142,810</u>

* Designates party-in-interest.

SECTION V
AMORTIZATION BASES UNDER SECTION 430 OF THE IRS CODE

Shortfall Amortization Bases

<u>Description</u>	<u>Date Base Established</u>	<u>Initial Base</u>	<u>Initial Years</u>	<u>Remaining Years</u>	<u>Present Value of Remaining Payments</u>	<u>Amortization Amount</u>
2024 Shortfall	01/01/2024	\$ (1,432,954)	15	15	\$ (1,432,954)	\$ (130,371)
2023 Shortfall	01/01/2023	4,228,105	15	14	4,057,017	387,213
2022 Shortfall	01/01/2022	430,092	15	13	395,008	39,745
2021 Shortfall	01/01/2021	399,434	15	12	349,102	37,244
Total Amortization Bases					\$ 3,368,173	\$ 333,831