

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

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

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

a single-employer plan a DFE (specify) _____

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

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

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

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

special extension (enter description)

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

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>OPTA GROUP LP 401(K) PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>004</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>OPTA GROUP LP</u></p> <p><u>BUILDING 210 14TH STREET</u> <u>NEW KENSINGTON, PA 15068</u></p>	<p>1c Effective date of plan <u>10/01/1986</u></p> <p>2b Employer Identification Number (EIN) <u>82-2687965</u></p> <p>2c Plan Sponsor's telephone number <u>716-446-8977</u></p> <p>2d Business code (see instructions) <u>331400</u></p>

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

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

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

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name OPTA GROUP LP c Plan Name OPTA GROUP LLC 401(K) PLAN	4b EIN 82-2687965	
	4d PN 004	
5 Total number of participants at the beginning of the plan year	5	347
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)	251
	6a(2)	502
	6b	2
	6c	124
	6d	628
	6e	0
	6f	628
	6g(1)	326
6g(2)	449	
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:
3D 2F 2G 2J 2K 2S 2T 3B 2E 3H

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

9a Plan funding arrangement (check all that apply)	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 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 checked="" 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 C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
--	--	---

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

A Name of plan OPTA GROUP LP 401(K) PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 OPTA GROUP LP	D Employer Identification Number (EIN) 82-2687965	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY WORKPLACE SERVICES, LLC

04-3532603

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

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

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

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

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

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

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

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

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

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

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

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

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

FIDELITY WORKPLACE SERVICES, LLC

04-3532603

(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?
14 24 28 37 64 65	PLAN ADMINISTRATOR	40241	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

COMMONWEALTH FINANCIAL NETWORK

04-2675571

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	35000	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	12153	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

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

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

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

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

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

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

a Name: DOPKINS & COMPANY, LLP	b EIN: 16-0929175
c Position: ACCOUNTANT/AUDITOR	
d Address: 200 INTERNATIONAL DRIVE BUFFALO, NY 14221	e Telephone: 888-634-0001

Explanation: DECIDED TO MAKE A CHANGE WITH AUDITORS DUE TO COST FACTORS AND FOR NEW INSIGHTS (FRESH SET OF EYES) AS THEY WERE THE AUDITORS ON THE PLAN FOR YEARS.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<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>OPTA GROUP LP 401(K) PLAN</u>	B Three-digit plan number (PN)	<u>004</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>OPTA GROUP LP</u>	D Employer Identification Number (EIN) <u>82-2687965</u>	

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

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PUTNAM STABLE VALUE</u>		
b Name of sponsor of entity listed in (a): <u>PUTNAM FIDUCIARY TRUST COMPANY</u>		
c EIN-PN <u>04-3159710-202</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3916605</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

c EIN-PN

d Entity code

e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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.	OMB No. 1210-0110 2024 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan OPTA GROUP LP 401(K) PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 OPTA GROUP LP	D Employer Identification Number (EIN) 82-2687965

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

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

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	0	20403
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	933804	570558
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	405033	563582
(9) Value of interest in common/collective trusts	1c(9)	3492010	3916605
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	22474117	29839049
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	0	0
(15) Other	1c(15)	0	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	0	0
(2) Employer real property.....	1d(2)	0	0
e Buildings and other property used in plan operation.....	1e	0	0
f Total assets (add all amounts in lines 1a through 1e).....	1f	27304964	34910197
Liabilities			
g Benefit claims payable.....	1g	0	0
h Operating payables.....	1h	0	0
i Acquisition indebtedness.....	1i	0	0
j Other liabilities.....	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	27304964	34910197

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)	1160060	
(B) Participants.....	2a(1)(B)	1743056	
(C) Others (including rollovers).....	2a(1)(C)	2545011	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5448127
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	41349	
(B) U.S. Government securities.....	2b(1)(B)	0	
(C) Corporate debt instruments.....	2b(1)(C)	0	
(D) Loans (other than to participants).....	2b(1)(D)	0	
(E) Participant loans.....	2b(1)(E)	36752	
(F) Other.....	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		78101
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)	0	
(B) Common stock.....	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1059852	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1059852
(3) Rents.....	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)	0	
(B) Other.....	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

	(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)	137557
(7) Net investment gain (loss) from pooled separate accounts	2b(7)	0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)	0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)	0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)	2301695
c Other income	2c	0
d Total income. Add all income amounts in column (b) and enter total	2d	9025332

Expenses

e Benefit payment and payments to provide benefits:		
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2249612
(2) To insurance carriers for the provision of benefits	2e(2)	0
(3) Other	2e(3)	0
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)	2249612
f Corrective distributions (see instructions)	2f	0
g Certain deemed distributions of participant loans (see instructions)	2g	16722
h Interest expense	2h	0
i Administrative expenses:		
(1) Salaries and allowances	2i(1)	0
(2) Contract administrator fees	2i(2)	1869
(3) Recordkeeping fees	2i(3)	38373
(4) IQPA audit fees	2i(4)	0
(5) Investment advisory and investment management fees	2i(5)	47153
(6) Bank or trust company trustee/custodial fees	2i(6)	0
(7) Actuarial fees	2i(7)	0
(8) Legal fees	2i(8)	0
(9) Valuation/appraisal fees	2i(9)	0
(10) Other trustee fees and expenses	2i(10)	0
(11) Other expenses	2i(11)	0
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)	87395
j Total expenses. Add all expense amounts in column (b) and enter total	2j	2353729

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k	6671603
l Transfers of assets:		
(1) To this plan	2l(1)	933630
(2) From this plan	2l(2)	0

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **FREED MAXICK P.C.**

(2) EIN: **45-4051133**

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

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

Part IV Compliance Questions

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

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	7916
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
e Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
l Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

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

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

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

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

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

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

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

A Name of plan <u>OPTA GROUP LP 401(K) PLAN</u>	B Three-digit plan number (PN) ▶	<u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OPTA GROUP LP</u>	D Employer Identification Number (EIN) <u>82-2687965</u>	

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

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

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

1	
---	--

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):
EIN(s): 04-6568107

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

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

3	
---	--

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

AUDITED FINANCIAL STATEMENTS

OPTA GROUP LP 401(K) PLAN

DECEMBER 31, 2024

OPTA GROUP LP 401(K) PLAN

CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 3
Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to the Financial Statements	6 - 11
Supplemental Schedule:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year).....	12
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions.....	13

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of the
Opta Group LP 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements

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

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

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the year then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section:

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

Basis for Opinion on the 2024 Financial Statements

We conducted our audit 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter

As discussed in Note 2, the Plan changed its basis of accounting from the modified cash basis used in presenting the 2023 financial statements to the accrual basis of accounting used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements for the 2024 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements of the 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matters

2024 Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Auditor's Report on the 2023 Financial Statements

Predecessor auditors performed an audit of the 2023 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated September 17, 2024 indicated that (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with the modified cash basis of accounting which is a basis of accounting other than accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2023 supplemental schedule, other than the information in the 2023 supplemental schedule that agreed to or is derived from the certified investment information, was presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2023 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Freed Maxick P.C.

Buffalo, New York

October 15, 2025

OPTA GROUP LP 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31,

ASSETS	2024	2023
Investments, at fair value:		
Mutual funds	\$ 29,839,049	\$ 22,474,117
Money market mutual funds	570,558	933,804
Collective trust fund	3,916,605	3,492,010
Total investments, at fair value	<u>34,326,212</u>	<u>26,899,931</u>
Receivables:		
Notes receivable from participants	563,582	405,033
Employer matching contributions	20,403	-
Total receivables	<u>583,985</u>	<u>405,033</u>
Net assets available for benefits	<u><u>\$ 34,910,197</u></u>	<u><u>\$ 27,304,964</u></u>

See accompanying notes.

OPTA GROUP LP 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31,

	<u>2024</u>	<u>2023</u>
Sources of net assets:		
Participant contributions	\$ 1,743,056	\$ 1,323,864
Employer contributions	1,160,060	906,962
Rollover contributions	2,545,011	50,542
Interest and dividend income	1,238,758	833,850
Interest income on notes receivable from participants	36,752	28,671
Net appreciation on investments	2,301,695	2,640,542
Total sources of net assets	<u>9,025,332</u>	<u>5,784,431</u>
Applications of net assets:		
Benefits paid to participants	2,266,334	4,307,296
Administrative expenses	87,395	83,118
Total applications of net assets	<u>2,353,729</u>	<u>4,390,414</u>
Net increase in net assets available for benefits	6,671,603	1,394,017
Transfers in from another qualified plan	933,630	-
Net assets available for benefits:		
Beginning of year	<u>27,304,964</u>	<u>25,910,947</u>
End of year	<u>\$ 34,910,197</u>	<u>\$ 27,304,964</u>

See accompanying notes.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the Opta Group LP 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan sponsored by Opta Group LP (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Pension Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Company's Board of Directors. During 2023, the Company changed its name from Opta Group LLC to Opta Group LP as a result of a statutory conversion. During 2024, the Plan changed its name from Opta Group LLC 401(k) Plan to Opta Group LP 401(k) Plan to mirror the Company's name change.

Effective October 15, 2024, the Plan was amended to add Anker Industries, Inc. and Performix Metallurgical Additives, LLC (Performix) as participating employers. On October 15, 2024, all of the assets of the Anker Industries, LLC 401(k) Profit Sharing Plan, including participant accounts and loan balances amounting to \$933,630, were merged into the Plan. Participants from Performix were eligible to rollover their participant account balances from their former plan, however a plan merger did not occur.

Eligibility: Employees of the Company and certain subsidiaries, except for nonresident aliens and employees covered by a collective bargaining agreement, are eligible to participate in the Plan on the first day of the month following attainment of age 18 and three months of service.

Contributions: Each year, participants may contribute up to 90% of eligible compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollover). All participants who are eligible to make elective deferral contributions may elect to designate all or any of their deferral contributions as a Roth elective deferral contribution. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment allocation on a daily basis.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions are invested in a designated target date fund until changed by the participant. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

The Company makes safe harbor matching contributions equal to 100% of participant contributions up to a maximum of 6% of eligible wages. The total safe harbor contributions amounted to \$1,160,060 for the year ended December 31, 2024 (\$906,962 - 2023).

The Company may also make additional matching and nonelective contributions at its discretion. There were no additional contributions for the year ended December 31, 2024 or 2023.

Participant Accounts: Each participant's account is credited with the participant's contributions and Company safe harbor contributions, as well as allocations of the Company's discretionary profit-sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are vested immediately in their elective deferral contributions and employer contributions plus actual earnings thereon.

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at prevailing commercial rates as determined by the Plan Administrator. Principal and interest are paid ratably through payroll deductions.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN (CONTINUED)

Payment of Benefits: Unless a participant elects otherwise, distributions will be made as soon as practicable after a participant's normal retirement date or actual retirement date. The normal retirement date is the date upon which a participant reaches age 65. The normal form of distributions is a lump sum payment.

Participants may receive their accumulated vested benefits held by the Plan's trustee upon termination of employment or elect to keep their vested balance in the Plan. If the participant elects to keep their vested interest in the Plan, the participant's account will continue to receive its share of earnings and losses. In-service distributions are allowed for hardship, age 59 ½, death or disability.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan as of and for the year ended December 31, 2024 are prepared on the accrual basis of accounting. The financial statements of the Plan as of and for the year ended December 31, 2023 were prepared on the modified cash basis of accounting. There were no adjustments required to change from modified cash basis to the accrual basis.

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

Investment Valuation and Income Recognition: Investments are reported at fair value. 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's 401(k) Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee. See Note 3 for discussion of fair value measurements.

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payments of Benefits: Benefit payments are recorded when paid.

Administrative Expenses: Certain expenses of maintaining the Plan are paid directly by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation on investments.

NOTE 3. FAIR VALUE MEASUREMENTS

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

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. FAIR VALUE MEASUREMENTS (CONTINUED)

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Plan at year end. The NAV is the closing price reported on the active market on which the securities are traded. Mutual funds are classified as level 1 investments.

Money Market Mutual Funds: Valued at the daily closing price as reported by the fund. The money market mutual funds held by the Plan are open-end mutual funds registered with the SEC that generally transact at a stable \$1.00 NAV representing their estimated fair value. On a daily basis, the fund's unit price is determined by the funds based on the amortized cost of the fund's underlying investments. Money market mutual funds are classified as level 2 investments.

Common Collective Trust: Valued at the NAV of units of a collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is primarily based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions may occur daily.

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

	Assets at Fair Value as of December 31, 2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 29,839,049	\$ -	\$ -	\$ 29,839,049
Money market mutual funds	-	570,558	-	570,558
Collective trust fund (a)	-	-	-	<u>3,916,605</u>
Total assets, at fair value	<u>\$ 29,839,049</u>	<u>\$ 570,558</u>	<u>\$ -</u>	<u>\$ 34,326,212</u>

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. FAIR VALUE MEASUREMENTS (CONTINUED)

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

	Assets at Fair Value as of December 31, 2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 22,474,117	\$ -	\$ -	\$ 22,474,117
Money market mutual funds	-	933,804	-	933,804
Collective trust fund (a)	-	-	-	3,492,010
Total assets, at fair value	\$ 22,474,117	\$ 933,804	\$ -	\$ 26,899,931

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

Investments Measured Using the Net Asset Value per Share Practical Expedient: The following tables summarize investments measured using the net asset value per share practical expedient as of December 31, 2024 and 2023, respectively.

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust fund	\$3,916,605	n/a	Daily	None

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust fund	\$3,492,010	n/a	Daily	None

NOTE 4. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity Management Trust Company (Fidelity). Fidelity is the trustee for the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for administrative services amounted to \$87,395 for the year ended December 31, 2024 (\$83,118 - 2023).

NOTE 5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6. TAX STATUS

The Plan adopted a non-standardized form of a prototype plan sponsored by Fidelity. The prototype plan has received an opinion letter from the IRS dated June 30, 2020 as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

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

NOTE 7. RISKS AND UNCERTAINTIES

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

NOTE 8. FINANCIAL CERTIFICATION

The following financial information relating to the Plan's assets as of December 31, 2024 and 2023, as well as income and transactions for the years then ended, has been derived from information provided by Fidelity, the trustee of the Plan, and has been certified by them as complete and accurate. The incorporation of this financial information in the accompanying financial statements is based solely on their certification and has not been audited by independent accountants.

	<u>2024</u>	<u>2023</u>
Investments, at fair value:		
Mutual funds	\$ 29,839,049	\$ 22,474,117
Money market mutual funds	\$ 570,558	\$ 933,804
Collective trust fund	\$ 3,916,605	\$ 3,492,010
Notes receivable from participants	\$ 563,582	\$ 405,033
	<u>2024</u>	<u>2023</u>
Transactions for the year ended:		
Interest and dividend income	\$ 1,238,758	\$ 833,850
Interest income on notes receivable from participants	\$ 36,752	\$ 28,671
Net appreciation on investments	\$ 2,301,695	\$ 2,640,542

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 34,910,197	\$ 27,304,964
Differences in:		
Investments	563,582	405,033
Notes receivable from participants	<u>(563,582)</u>	<u>(405,033)</u>
Net assets available for benefits per the Form 5500	<u>\$ 34,910,197</u>	<u>\$ 27,304,964</u>

NOTE 10. PROHIBITED TRANSACTIONS

The Company inadvertently failed to deposit \$7,916 of participant elective deferral contributions for the year ended December 31, 2024 within the required time frame as stated by the United States DOL regulations. The Company corrected the error by contributing lost earnings to the affected participants during the year ended December 31, 2024.

NOTE 11. SUBSEQUENT EVENTS

Effective January 1, 2025, the Plan was amended to add Carbide Industries, LLC as a participating employer. Effective August 1, 2025, the Carbide Industries, LLC 401(k) Plan merged into the Plan. As a result of the merger, plan assets of \$13,890,196 were transferred into the Plan as well as \$220,484 of participant loans.

These financial statements have not been updated for subsequent events occurring after October 15, 2025, which is the date these financial statements were available to be issued.

OPTA GROUP LP 401(k) PLAN

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

Plan ID #004; EIN #82-2687965

December 31, 2024

Identity of issuer, borrower lessor or similar party	Description of Investment; including maturity date, rate of interest, collateral, par or maturity value	Current Value
Mutual Funds:		
The Vanguard Group, Inc.	VANGUARD GROWTH IDX ADM	\$ 3,401,704
The Vanguard Group, Inc.	VANGUARD EQUITY INCOME ADM	2,608,252
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2035	2,233,497
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2045	1,825,738
American Funds	AMERICAN FUNDS BALANCED R6	1,651,489
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2025	1,533,916
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2050	1,172,785
* Fidelity Investments	FIDELITY ASSET MGR 40%	1,153,865
iShares	ISHARES US AGGRESSIVE BOND INDEX K	1,065,066
* Fidelity Investments	FIDELITY INTL INDEX	958,471
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2060	841,101
The Vanguard Group, Inc.	VANGUARD 500 INDEX ADM	819,592
The Vanguard Group, Inc.	VANGUARD MDCP VAL IDX ADM	816,549
The Vanguard Group, Inc.	VANGUARD TOTAL STOCK MKT ADM	769,854
The Vanguard Group, Inc.	VANGUARD INTL GROWTH ADM	768,803
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2040	762,243
Dimensional Fund Advisors	DFA ITM GVT FXINC I	695,192
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2055	676,960
The Vanguard Group, Inc.	VANGUARD HIGH YIELD CORP ADM	542,667
The Vanguard Group, Inc.	VANGUARD SMCPVL IDX ADM	542,527
The Vanguard Group, Inc.	VANGUARD SMALL CAP IDX ADM	481,809
The Vanguard Group, Inc.	VANGUARD MIDCAP IDX ADM	479,676
* Fidelity Investments	FIDELITY MULTI ASSET IDX	462,330
JP Morgan	JPM EMERGING MKTS EQ R6	451,035
The Vanguard Group, Inc.	VANGUARD SMCP GROWTH IDX ADM	434,134
The Vanguard Group, Inc.	VANGUARD REAL EST IDX ADM	413,477
The Vanguard Group, Inc.	VANGUARD INFO TEC IDX AD	380,047
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2030	352,867
American Funds	AMERICAN FUNDS NEW PERSPECT R6	337,272
The Vanguard Group, Inc.	VANGUARD ST CP BD IDX AD	283,326
The Vanguard Group, Inc.	VANGUARD MDCPGR IDX ADM	219,325
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2065	189,830
Dimensional Fund Advisors	DFA GLOBAL ALLOCATION 25/75 I	185,121
American Funds	AMERICAN FUNDS SMALLCAP WORLD R6	183,007
The Vanguard Group, Inc.	VANGUARD TOTAL INTL BOND IDX AD	64,241
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT INC	53,310
The Vanguard Group, Inc.	VANGUARD INTL VALUE	17,431
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2020	10,540
	Total mutual funds	<u>29,839,049</u>
Money Market Mutual Funds:		
The Vanguard Group, Inc.	VANGUARD FEDERAL MONEY MARKET FUND	568,519
* Fidelity Investments	FIDELITY GOVERNMENT MONEY MARKET FUND	2,039
	Total money market mutual funds	<u>570,558</u>
Collective Trust Fund:		
Putnam Investments	PUTNAM STABLE VALUE FUND	3,916,605
Participant Loans:		
* Opta Group LP 401(k) Plan	Notes receivable from participants (interest rates of 3.25% to 9.5%)	<u>563,582</u>
		<u>\$ 34,889,794</u>

* Represents party-in-interest

The above data is based solely upon information which has been certified as complete and accurate by Fidelity Management Trust Company.

OPTA GROUP LP 401(k) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

Plan ID #004; EIN #82-2687965

For the Year Ended December 31, 2024

Year	Participant Contributions Transferred Late to Plan	Includes Late Participant Loan Repayments	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP)
2024	Yes	No	\$ -	\$ 7,916	\$ -	\$ -

AUDITED FINANCIAL STATEMENTS

OPTA GROUP LP 401(K) PLAN

DECEMBER 31, 2024

OPTA GROUP LP 401(K) PLAN

CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 3
Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to the Financial Statements	6 - 11
Supplemental Schedule:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year).....	12
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions.....	13

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of the
Opta Group LP 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements

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

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

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the year then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section:

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

Basis for Opinion on the 2024 Financial Statements

We conducted our audit 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter

As discussed in Note 2, the Plan changed its basis of accounting from the modified cash basis used in presenting the 2023 financial statements to the accrual basis of accounting used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements for the 2024 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements of the 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matters

2024 Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Auditor's Report on the 2023 Financial Statements

Predecessor auditors performed an audit of the 2023 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated September 17, 2024 indicated that (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with the modified cash basis of accounting which is a basis of accounting other than accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2023 supplemental schedule, other than the information in the 2023 supplemental schedule that agreed to or is derived from the certified investment information, was presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2023 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Freed Maxick P.C.

Buffalo, New York

October 15, 2025

OPTA GROUP LP 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31,

ASSETS	2024	2023
Investments, at fair value:		
Mutual funds	\$ 29,839,049	\$ 22,474,117
Money market mutual funds	570,558	933,804
Collective trust fund	3,916,605	3,492,010
Total investments, at fair value	<u>34,326,212</u>	<u>26,899,931</u>
Receivables:		
Notes receivable from participants	563,582	405,033
Employer matching contributions	20,403	-
Total receivables	<u>583,985</u>	<u>405,033</u>
Net assets available for benefits	<u><u>\$ 34,910,197</u></u>	<u><u>\$ 27,304,964</u></u>

See accompanying notes.

OPTA GROUP LP 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31,

	<u>2024</u>	<u>2023</u>
Sources of net assets:		
Participant contributions	\$ 1,743,056	\$ 1,323,864
Employer contributions	1,160,060	906,962
Rollover contributions	2,545,011	50,542
Interest and dividend income	1,238,758	833,850
Interest income on notes receivable from participants	36,752	28,671
Net appreciation on investments	2,301,695	2,640,542
Total sources of net assets	<u>9,025,332</u>	<u>5,784,431</u>
Applications of net assets:		
Benefits paid to participants	2,266,334	4,307,296
Administrative expenses	87,395	83,118
Total applications of net assets	<u>2,353,729</u>	<u>4,390,414</u>
Net increase in net assets available for benefits	6,671,603	1,394,017
Transfers in from another qualified plan	933,630	-
Net assets available for benefits:		
Beginning of year	<u>27,304,964</u>	<u>25,910,947</u>
End of year	<u>\$ 34,910,197</u>	<u>\$ 27,304,964</u>

See accompanying notes.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the Opta Group LP 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan sponsored by Opta Group LP (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Pension Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Company's Board of Directors. During 2023, the Company changed its name from Opta Group LLC to Opta Group LP as a result of a statutory conversion. During 2024, the Plan changed its name from Opta Group LLC 401(k) Plan to Opta Group LP 401(k) Plan to mirror the Company's name change.

Effective October 15, 2024, the Plan was amended to add Anker Industries, Inc. and Performix Metallurgical Additives, LLC (Performix) as participating employers. On October 15, 2024, all of the assets of the Anker Industries, LLC 401(k) Profit Sharing Plan, including participant accounts and loan balances amounting to \$933,630, were merged into the Plan. Participants from Performix were eligible to rollover their participant account balances from their former plan, however a plan merger did not occur.

Eligibility: Employees of the Company and certain subsidiaries, except for nonresident aliens and employees covered by a collective bargaining agreement, are eligible to participate in the Plan on the first day of the month following attainment of age 18 and three months of service.

Contributions: Each year, participants may contribute up to 90% of eligible compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollover). All participants who are eligible to make elective deferral contributions may elect to designate all or any of their deferral contributions as a Roth elective deferral contribution. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment allocation on a daily basis.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions are invested in a designated target date fund until changed by the participant. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

The Company makes safe harbor matching contributions equal to 100% of participant contributions up to a maximum of 6% of eligible wages. The total safe harbor contributions amounted to \$1,160,060 for the year ended December 31, 2024 (\$906,962 - 2023).

The Company may also make additional matching and nonelective contributions at its discretion. There were no additional contributions for the year ended December 31, 2024 or 2023.

Participant Accounts: Each participant's account is credited with the participant's contributions and Company safe harbor contributions, as well as allocations of the Company's discretionary profit-sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are vested immediately in their elective deferral contributions and employer contributions plus actual earnings thereon.

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at prevailing commercial rates as determined by the Plan Administrator. Principal and interest are paid ratably through payroll deductions.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN (CONTINUED)

Payment of Benefits: Unless a participant elects otherwise, distributions will be made as soon as practicable after a participant's normal retirement date or actual retirement date. The normal retirement date is the date upon which a participant reaches age 65. The normal form of distributions is a lump sum payment.

Participants may receive their accumulated vested benefits held by the Plan's trustee upon termination of employment or elect to keep their vested balance in the Plan. If the participant elects to keep their vested interest in the Plan, the participant's account will continue to receive its share of earnings and losses. In-service distributions are allowed for hardship, age 59 ½, death or disability.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan as of and for the year ended December 31, 2024 are prepared on the accrual basis of accounting. The financial statements of the Plan as of and for the year ended December 31, 2023 were prepared on the modified cash basis of accounting. There were no adjustments required to change from modified cash basis to the accrual basis.

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

Investment Valuation and Income Recognition: Investments are reported at fair value. 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's 401(k) Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee. See Note 3 for discussion of fair value measurements.

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payments of Benefits: Benefit payments are recorded when paid.

Administrative Expenses: Certain expenses of maintaining the Plan are paid directly by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation on investments.

NOTE 3. FAIR VALUE MEASUREMENTS

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

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. FAIR VALUE MEASUREMENTS (CONTINUED)

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Plan at year end. The NAV is the closing price reported on the active market on which the securities are traded. Mutual funds are classified as level 1 investments.

Money Market Mutual Funds: Valued at the daily closing price as reported by the fund. The money market mutual funds held by the Plan are open-end mutual funds registered with the SEC that generally transact at a stable \$1.00 NAV representing their estimated fair value. On a daily basis, the fund's unit price is determined by the funds based on the amortized cost of the fund's underlying investments. Money market mutual funds are classified as level 2 investments.

Common Collective Trust: Valued at the NAV of units of a collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is primarily based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions may occur daily.

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

	Assets at Fair Value as of December 31, 2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 29,839,049	\$ -	\$ -	\$ 29,839,049
Money market mutual funds	-	570,558	-	570,558
Collective trust fund (a)	-	-	-	<u>3,916,605</u>
Total assets, at fair value	<u>\$ 29,839,049</u>	<u>\$ 570,558</u>	<u>\$ -</u>	<u>\$ 34,326,212</u>

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. FAIR VALUE MEASUREMENTS (CONTINUED)

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

	Assets at Fair Value as of December 31, 2023			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 22,474,117	\$ -	\$ -	\$ 22,474,117
Money market mutual funds	-	933,804	-	933,804
Collective trust fund (a)	-	-	-	3,492,010
Total assets, at fair value	\$ 22,474,117	\$ 933,804	\$ -	\$ 26,899,931

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

Investments Measured Using the Net Asset Value per Share Practical Expedient: The following tables summarize investments measured using the net asset value per share practical expedient as of December 31, 2024 and 2023, respectively.

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust fund	\$3,916,605	n/a	Daily	None

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust fund	\$3,492,010	n/a	Daily	None

NOTE 4. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity Management Trust Company (Fidelity). Fidelity is the trustee for the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for administrative services amounted to \$87,395 for the year ended December 31, 2024 (\$83,118 - 2023).

NOTE 5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6. TAX STATUS

The Plan adopted a non-standardized form of a prototype plan sponsored by Fidelity. The prototype plan has received an opinion letter from the IRS dated June 30, 2020 as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

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

NOTE 7. RISKS AND UNCERTAINTIES

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

NOTE 8. FINANCIAL CERTIFICATION

The following financial information relating to the Plan's assets as of December 31, 2024 and 2023, as well as income and transactions for the years then ended, has been derived from information provided by Fidelity, the trustee of the Plan, and has been certified by them as complete and accurate. The incorporation of this financial information in the accompanying financial statements is based solely on their certification and has not been audited by independent accountants.

	<u>2024</u>	<u>2023</u>
Investments, at fair value:		
Mutual funds	\$ 29,839,049	\$ 22,474,117
Money market mutual funds	\$ 570,558	\$ 933,804
Collective trust fund	\$ 3,916,605	\$ 3,492,010
Notes receivable from participants	\$ 563,582	\$ 405,033
	<u>2024</u>	<u>2023</u>
Transactions for the year ended:		
Interest and dividend income	\$ 1,238,758	\$ 833,850
Interest income on notes receivable from participants	\$ 36,752	\$ 28,671
Net appreciation on investments	\$ 2,301,695	\$ 2,640,542

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 34,910,197	\$ 27,304,964
Differences in:		
Investments	563,582	405,033
Notes receivable from participants	<u>(563,582)</u>	<u>(405,033)</u>
Net assets available for benefits per the Form 5500	<u>\$ 34,910,197</u>	<u>\$ 27,304,964</u>

NOTE 10. PROHIBITED TRANSACTIONS

The Company inadvertently failed to deposit \$7,916 of participant elective deferral contributions for the year ended December 31, 2024 within the required time frame as stated by the United States DOL regulations. The Company corrected the error by contributing lost earnings to the affected participants during the year ended December 31, 2024.

NOTE 11. SUBSEQUENT EVENTS

Effective January 1, 2025, the Plan was amended to add Carbide Industries, LLC as a participating employer. Effective August 1, 2025, the Carbide Industries, LLC 401(k) Plan merged into the Plan. As a result of the merger, plan assets of \$13,890,196 were transferred into the Plan as well as \$220,484 of participant loans.

These financial statements have not been updated for subsequent events occurring after October 15, 2025, which is the date these financial statements were available to be issued.

OPTA GROUP LP 401(k) PLAN

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

Plan ID #004; EIN #82-2687965

December 31, 2024

Identity of issuer, borrower lessor or similar party	Description of Investment; including maturity date, rate of interest, collateral, par or maturity value	Current Value
Mutual Funds:		
The Vanguard Group, Inc.	VANGUARD GROWTH IDX ADM	\$ 3,401,704
The Vanguard Group, Inc.	VANGUARD EQUITY INCOME ADM	2,608,252
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2035	2,233,497
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2045	1,825,738
American Funds	AMERICAN FUNDS BALANCED R6	1,651,489
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2025	1,533,916
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2050	1,172,785
* Fidelity Investments	FIDELITY ASSET MGR 40%	1,153,865
iShares	ISHARES US AGGRESSIVE BOND INDEX K	1,065,066
* Fidelity Investments	FIDELITY INTL INDEX	958,471
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2060	841,101
The Vanguard Group, Inc.	VANGUARD 500 INDEX ADM	819,592
The Vanguard Group, Inc.	VANGUARD MDCP VAL IDX ADM	816,549
The Vanguard Group, Inc.	VANGUARD TOTAL STOCK MKT ADM	769,854
The Vanguard Group, Inc.	VANGUARD INTL GROWTH ADM	768,803
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2040	762,243
Dimensional Fund Advisors	DFA ITM GVT FXINC I	695,192
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2055	676,960
The Vanguard Group, Inc.	VANGUARD HIGH YIELD CORP ADM	542,667
The Vanguard Group, Inc.	VANGUARD SMCPVL IDX ADM	542,527
The Vanguard Group, Inc.	VANGUARD SMALL CAP IDX ADM	481,809
The Vanguard Group, Inc.	VANGUARD MIDCAP IDX ADM	479,676
* Fidelity Investments	FIDELITY MULTI ASSET IDX	462,330
JP Morgan	JPM EMERGING MKTS EQ R6	451,035
The Vanguard Group, Inc.	VANGUARD SMCP GROWTH IDX ADM	434,134
The Vanguard Group, Inc.	VANGUARD REAL EST IDX ADM	413,477
The Vanguard Group, Inc.	VANGUARD INFO TEC IDX AD	380,047
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2030	352,867
American Funds	AMERICAN FUNDS NEW PERSPECT R6	337,272
The Vanguard Group, Inc.	VANGUARD ST CP BD IDX AD	283,326
The Vanguard Group, Inc.	VANGUARD MDCPGR IDX ADM	219,325
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2065	189,830
Dimensional Fund Advisors	DFA GLOBAL ALLOCATION 25/75 I	185,121
American Funds	AMERICAN FUNDS SMALLCAP WORLD R6	183,007
The Vanguard Group, Inc.	VANGUARD TOTAL INTL BOND IDX AD	64,241
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT INC	53,310
The Vanguard Group, Inc.	VANGUARD INTL VALUE	17,431
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2020	10,540
	Total mutual funds	<u>29,839,049</u>
Money Market Mutual Funds:		
The Vanguard Group, Inc.	VANGUARD FEDERAL MONEY MARKET FUND	568,519
* Fidelity Investments	FIDELITY GOVERNMENT MONEY MARKET FUND	2,039
	Total money market mutual funds	<u>570,558</u>
Collective Trust Fund:		
Putnam Investments	PUTNAM STABLE VALUE FUND	3,916,605
Participant Loans:		
* Opta Group LP 401(k) Plan	Notes receivable from participants (interest rates of 3.25% to 9.5%)	<u>563,582</u>
		<u>\$ 34,889,794</u>

* Represents party-in-interest

The above data is based solely upon information which has been certified as complete and accurate by Fidelity Management Trust Company.

OPTA GROUP LP 401(k) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

Plan ID #004; EIN #82-2687965

For the Year Ended December 31, 2024

Year	Participant Contributions Transferred Late to Plan	Includes Late Participant Loan Repayments	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP)
2024	Yes	No	\$ -	\$ 7,916	\$ -	\$ -

AUDITED FINANCIAL STATEMENTS

OPTA GROUP LP 401(K) PLAN

DECEMBER 31, 2024

OPTA GROUP LP 401(K) PLAN

CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 3
Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to the Financial Statements	6 - 11
Supplemental Schedule:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year).....	12
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions.....	13

INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of the
Opta Group LP 401(k) Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements

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

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

Management has obtained a certification from a qualified institution as of December 31, 2024, and for the year then ended, stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion on the 2024 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the 2024 Financial Statements section:

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

Basis for Opinion on the 2024 Financial Statements

We conducted our audit 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 audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Emphasis of Matter

As discussed in Note 2, the Plan changed its basis of accounting from the modified cash basis used in presenting the 2023 financial statements to the accrual basis of accounting used in presenting the 2024 financial statements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements for the 2024 Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements of the 2024 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2024 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

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

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of U.S. GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

Other Matters

2024 Supplemental Schedules Required by ERISA

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

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

In our opinion:

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

Auditor's Report on the 2023 Financial Statements

Predecessor auditors performed an audit of the 2023 financial statements of the Plan. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated September 17, 2024 indicated that (a) the amounts and disclosures in the 2023 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with the modified cash basis of accounting which is a basis of accounting other than accounting principles generally accepted in the United States of America, and (b) the information in the 2023 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C). Their report also indicated that the form and content of the 2023 supplemental schedule, other than the information in the 2023 supplemental schedule that agreed to or is derived from the certified investment information, was presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA; and the information in the 2023 supplemental schedule related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Freed Maxick P.C.

Buffalo, New York

October 15, 2025

OPTA GROUP LP 401(k) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31,

ASSETS	2024	2023
Investments, at fair value:		
Mutual funds	\$ 29,839,049	\$ 22,474,117
Money market mutual funds	570,558	933,804
Collective trust fund	3,916,605	3,492,010
Total investments, at fair value	<u>34,326,212</u>	<u>26,899,931</u>
Receivables:		
Notes receivable from participants	563,582	405,033
Employer matching contributions	20,403	-
Total receivables	<u>583,985</u>	<u>405,033</u>
Net assets available for benefits	<u><u>\$ 34,910,197</u></u>	<u><u>\$ 27,304,964</u></u>

See accompanying notes.

OPTA GROUP LP 401(k) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31,

	<u>2024</u>	<u>2023</u>
Sources of net assets:		
Participant contributions	\$ 1,743,056	\$ 1,323,864
Employer contributions	1,160,060	906,962
Rollover contributions	2,545,011	50,542
Interest and dividend income	1,238,758	833,850
Interest income on notes receivable from participants	36,752	28,671
Net appreciation on investments	2,301,695	2,640,542
Total sources of net assets	<u>9,025,332</u>	<u>5,784,431</u>
Applications of net assets:		
Benefits paid to participants	2,266,334	4,307,296
Administrative expenses	87,395	83,118
Total applications of net assets	<u>2,353,729</u>	<u>4,390,414</u>
Net increase in net assets available for benefits	6,671,603	1,394,017
Transfers in from another qualified plan	933,630	-
Net assets available for benefits:		
Beginning of year	<u>27,304,964</u>	<u>25,910,947</u>
End of year	<u>\$ 34,910,197</u>	<u>\$ 27,304,964</u>

See accompanying notes.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN

The following description of the Opta Group LP 401(k) Plan (the Plan) provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General: The Plan is a defined contribution plan sponsored by Opta Group LP (the Company) and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Pension Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance and reports to the Company's Board of Directors. During 2023, the Company changed its name from Opta Group LLC to Opta Group LP as a result of a statutory conversion. During 2024, the Plan changed its name from Opta Group LLC 401(k) Plan to Opta Group LP 401(k) Plan to mirror the Company's name change.

Effective October 15, 2024, the Plan was amended to add Anker Industries, Inc. and Performix Metallurgical Additives, LLC (Performix) as participating employers. On October 15, 2024, all of the assets of the Anker Industries, LLC 401(k) Profit Sharing Plan, including participant accounts and loan balances amounting to \$933,630, were merged into the Plan. Participants from Performix were eligible to rollover their participant account balances from their former plan, however a plan merger did not occur.

Eligibility: Employees of the Company and certain subsidiaries, except for nonresident aliens and employees covered by a collective bargaining agreement, are eligible to participate in the Plan on the first day of the month following attainment of age 18 and three months of service.

Contributions: Each year, participants may contribute up to 90% of eligible compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified plans (rollover). All participants who are eligible to make elective deferral contributions may elect to designate all or any of their deferral contributions as a Roth elective deferral contribution. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants may change their investment allocation on a daily basis.

The Plan includes an auto-enrollment provision whereby all newly eligible employees are automatically enrolled in the Plan unless they affirmatively elect not to participate in the Plan. Automatically enrolled participants have their deferral rate set at 6% of eligible compensation and their contributions are invested in a designated target date fund until changed by the participant. Contributions are subject to certain Internal Revenue Service (IRS) limitations.

The Company makes safe harbor matching contributions equal to 100% of participant contributions up to a maximum of 6% of eligible wages. The total safe harbor contributions amounted to \$1,160,060 for the year ended December 31, 2024 (\$906,962 - 2023).

The Company may also make additional matching and nonelective contributions at its discretion. There were no additional contributions for the year ended December 31, 2024 or 2023.

Participant Accounts: Each participant's account is credited with the participant's contributions and Company safe harbor contributions, as well as allocations of the Company's discretionary profit-sharing contribution and Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting: Participants are vested immediately in their elective deferral contributions and employer contributions plus actual earnings thereon.

Notes Receivable from Participants: Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at prevailing commercial rates as determined by the Plan Administrator. Principal and interest are paid ratably through payroll deductions.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF THE PLAN (CONTINUED)

Payment of Benefits: Unless a participant elects otherwise, distributions will be made as soon as practicable after a participant's normal retirement date or actual retirement date. The normal retirement date is the date upon which a participant reaches age 65. The normal form of distributions is a lump sum payment.

Participants may receive their accumulated vested benefits held by the Plan's trustee upon termination of employment or elect to keep their vested balance in the Plan. If the participant elects to keep their vested interest in the Plan, the participant's account will continue to receive its share of earnings and losses. In-service distributions are allowed for hardship, age 59 ½, death or disability.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The financial statements of the Plan as of and for the year ended December 31, 2024 are prepared on the accrual basis of accounting. The financial statements of the Plan as of and for the year ended December 31, 2023 were prepared on the modified cash basis of accounting. There were no adjustments required to change from modified cash basis to the accrual basis.

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

Investment Valuation and Income Recognition: Investments are reported at fair value. 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's 401(k) Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and trustee. See Note 3 for discussion of fair value measurements.

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

Notes Receivable from Participants: Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred.

Payments of Benefits: Benefit payments are recorded when paid.

Administrative Expenses: Certain expenses of maintaining the Plan are paid directly by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation on investments.

NOTE 3. FAIR VALUE MEASUREMENTS

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

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. FAIR VALUE MEASUREMENTS (CONTINUED)

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

Level 2: Inputs to the valuation methodology include:

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

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

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

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

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

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Plan at year end. The NAV is the closing price reported on the active market on which the securities are traded. Mutual funds are classified as level 1 investments.

Money Market Mutual Funds: Valued at the daily closing price as reported by the fund. The money market mutual funds held by the Plan are open-end mutual funds registered with the SEC that generally transact at a stable \$1.00 NAV representing their estimated fair value. On a daily basis, the fund's unit price is determined by the funds based on the amortized cost of the fund's underlying investments. Money market mutual funds are classified as level 2 investments.

Common Collective Trust: Valued at the NAV of units of a collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is primarily based on the fair value of the underlying investments held by the fund less its liabilities. The practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions may occur daily.

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

	Assets at Fair Value as of December 31, 2024			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 29,839,049	\$ -	\$ -	\$ 29,839,049
Money market mutual funds	-	570,558	-	570,558
Collective trust fund (a)	-	-	-	<u>3,916,605</u>
Total assets, at fair value	<u>\$ 29,839,049</u>	<u>\$ 570,558</u>	<u>\$ -</u>	<u>\$ 34,326,212</u>

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3. FAIR VALUE MEASUREMENTS (CONTINUED)

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

	Assets at Fair Value as of December 31, 2023			Total
	Level 1	Level 2	Level 3	
Mutual funds	\$ 22,474,117	\$ -	\$ -	\$ 22,474,117
Money market mutual funds	-	933,804	-	933,804
Collective trust fund (a)	-	-	-	3,492,010
Total assets, at fair value	\$ 22,474,117	\$ 933,804	\$ -	\$ 26,899,931

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

Investments Measured Using the Net Asset Value per Share Practical Expedient: The following tables summarize investments measured using the net asset value per share practical expedient as of December 31, 2024 and 2023, respectively.

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust fund	\$3,916,605	n/a	Daily	None

December 31, 2023	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Collective trust fund	\$3,492,010	n/a	Daily	None

NOTE 4. PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity Management Trust Company (Fidelity). Fidelity is the trustee for the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for administrative services amounted to \$87,395 for the year ended December 31, 2024 (\$83,118 - 2023).

NOTE 5. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA.

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6. TAX STATUS

The Plan adopted a non-standardized form of a prototype plan sponsored by Fidelity. The prototype plan has received an opinion letter from the IRS dated June 30, 2020 as to the prototype plan's qualified status. The prototype plan opinion letter has been relied upon by this Plan. Although the Plan has been amended since receiving the opinion letter, the Plan Administrator believes the Plan is designed and is being operated in compliance with the applicable provisions of the IRC.

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

NOTE 7. RISKS AND UNCERTAINTIES

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

NOTE 8. FINANCIAL CERTIFICATION

The following financial information relating to the Plan's assets as of December 31, 2024 and 2023, as well as income and transactions for the years then ended, has been derived from information provided by Fidelity, the trustee of the Plan, and has been certified by them as complete and accurate. The incorporation of this financial information in the accompanying financial statements is based solely on their certification and has not been audited by independent accountants.

	<u>2024</u>	<u>2023</u>
Investments, at fair value:		
Mutual funds	\$ 29,839,049	\$ 22,474,117
Money market mutual funds	\$ 570,558	\$ 933,804
Collective trust fund	\$ 3,916,605	\$ 3,492,010
Notes receivable from participants	\$ 563,582	\$ 405,033
	<u>2024</u>	<u>2023</u>
Transactions for the year ended:		
Interest and dividend income	\$ 1,238,758	\$ 833,850
Interest income on notes receivable from participants	\$ 36,752	\$ 28,671
Net appreciation on investments	\$ 2,301,695	\$ 2,640,542

OPTA GROUP LP 401(K) PLAN

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

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

	<u>2024</u>	<u>2023</u>
Net assets available for benefits per the financial statements	\$ 34,910,197	\$ 27,304,964
Differences in:		
Investments	563,582	405,033
Notes receivable from participants	<u>(563,582)</u>	<u>(405,033)</u>
Net assets available for benefits per the Form 5500	<u>\$ 34,910,197</u>	<u>\$ 27,304,964</u>

NOTE 10. PROHIBITED TRANSACTIONS

The Company inadvertently failed to deposit \$7,916 of participant elective deferral contributions for the year ended December 31, 2024 within the required time frame as stated by the United States DOL regulations. The Company corrected the error by contributing lost earnings to the affected participants during the year ended December 31, 2024.

NOTE 11. SUBSEQUENT EVENTS

Effective January 1, 2025, the Plan was amended to add Carbide Industries, LLC as a participating employer. Effective August 1, 2025, the Carbide Industries, LLC 401(k) Plan merged into the Plan. As a result of the merger, plan assets of \$13,890,196 were transferred into the Plan as well as \$220,484 of participant loans.

These financial statements have not been updated for subsequent events occurring after October 15, 2025, which is the date these financial statements were available to be issued.

OPTA GROUP LP 401(k) PLAN

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

Plan ID #004; EIN #82-2687965

December 31, 2024

Identity of issuer, borrower lessor or similar party	Description of Investment; including maturity date, rate of interest, collateral, par or maturity value	Current Value
Mutual Funds:		
The Vanguard Group, Inc.	VANGUARD GROWTH IDX ADM	\$ 3,401,704
The Vanguard Group, Inc.	VANGUARD EQUITY INCOME ADM	2,608,252
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2035	2,233,497
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2045	1,825,738
American Funds	AMERICAN FUNDS BALANCED R6	1,651,489
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2025	1,533,916
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2050	1,172,785
* Fidelity Investments	FIDELITY ASSET MGR 40%	1,153,865
iShares	ISHARES US AGGRESSIVE BOND INDEX K	1,065,066
* Fidelity Investments	FIDELITY INTL INDEX	958,471
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2060	841,101
The Vanguard Group, Inc.	VANGUARD 500 INDEX ADM	819,592
The Vanguard Group, Inc.	VANGUARD MDCP VAL IDX ADM	816,549
The Vanguard Group, Inc.	VANGUARD TOTAL STOCK MKT ADM	769,854
The Vanguard Group, Inc.	VANGUARD INTL GROWTH ADM	768,803
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2040	762,243
Dimensional Fund Advisors	DFA ITM GVT FXINC I	695,192
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2055	676,960
The Vanguard Group, Inc.	VANGUARD HIGH YIELD CORP ADM	542,667
The Vanguard Group, Inc.	VANGUARD SMCPVL IDX ADM	542,527
The Vanguard Group, Inc.	VANGUARD SMALL CAP IDX ADM	481,809
The Vanguard Group, Inc.	VANGUARD MIDCAP IDX ADM	479,676
* Fidelity Investments	FIDELITY MULTI ASSET IDX	462,330
JP Morgan	JPM EMERGING MKTS EQ R6	451,035
The Vanguard Group, Inc.	VANGUARD SMCP GROWTH IDX ADM	434,134
The Vanguard Group, Inc.	VANGUARD REAL EST IDX ADM	413,477
The Vanguard Group, Inc.	VANGUARD INFO TEC IDX AD	380,047
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2030	352,867
American Funds	AMERICAN FUNDS NEW PERSPECT R6	337,272
The Vanguard Group, Inc.	VANGUARD ST CP BD IDX AD	283,326
The Vanguard Group, Inc.	VANGUARD MDCPGR IDX ADM	219,325
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2065	189,830
Dimensional Fund Advisors	DFA GLOBAL ALLOCATION 25/75 I	185,121
American Funds	AMERICAN FUNDS SMALLCAP WORLD R6	183,007
The Vanguard Group, Inc.	VANGUARD TOTAL INTL BOND IDX AD	64,241
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT INC	53,310
The Vanguard Group, Inc.	VANGUARD INTL VALUE	17,431
The Vanguard Group, Inc.	VANGUARD TARGET RETIREMENT 2020	10,540
	Total mutual funds	<u>29,839,049</u>
Money Market Mutual Funds:		
The Vanguard Group, Inc.	VANGUARD FEDERAL MONEY MARKET FUND	568,519
* Fidelity Investments	FIDELITY GOVERNMENT MONEY MARKET FUND	2,039
	Total money market mutual funds	<u>570,558</u>
Collective Trust Fund:		
Putnam Investments	PUTNAM STABLE VALUE FUND	3,916,605
Participant Loans:		
* Opta Group LP 401(k) Plan	Notes receivable from participants (interest rates of 3.25% to 9.5%)	<u>563,582</u>
		<u>\$ 34,889,794</u>

* Represents party-in-interest

The above data is based solely upon information which has been certified as complete and accurate by Fidelity Management Trust Company.

OPTA GROUP LP 401(k) PLAN

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

Plan ID #004; EIN #82-2687965

For the Year Ended December 31, 2024

Year	Participant Contributions Transferred Late to Plan	Includes Late Participant Loan Repayments	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP)
2024	Yes	No	\$ -	\$ 7,916	\$ -	\$ -