

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

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

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

Part II Basic Plan Information—enter all requested information

1a Name of plan THE OILGEAR COMPANY RETIREMENT PLAN 1b Three-digit plan number (PN) 001 1c Effective date of plan 01/01/1960 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) THE OILGEAR COMPANY 1424 INTERNATIONAL DRIVE TRAVERSE CITY, MI 49686-8751 2b Employer Identification Number (EIN) 39-0514580 2c Plan Sponsor's telephone number 231-944-7179 2d Business code (see instructions) 333200

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

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

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

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	309
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	27
	<b>6a(2)</b>	25
	<b>6b</b>	192
	<b>6c</b>	71
	<b>6d</b>	288
	<b>6e</b>	15
	<b>6f</b>	303
	<b>6g(1)</b>	
<b>6g(2)</b>		
<b>6h</b>		0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
1A 1I 3H

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

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

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

<b>a Pension Schedules</b>	<b>b General Schedules</b>
(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)
(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)
(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

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

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

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

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

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

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

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

<b>A</b> Name of plan <u>THE OILGEAR COMPANY RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE OILGEAR COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>39-0514580</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

**Part I Basic Information**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>14676367</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>15908926</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>211</u>	<u>13672753</u>
	<b>b</b> For terminated vested participants .....	<u>71</u>	<u>1131376</u>
	<b>c</b> For active participants .....	<u>27</u>	<u>695472</u>
	<b>d</b> Total .....	<u>309</u>	<u>15499601</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>4.98 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>142015</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>142015</u>

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

<b>SIGN HERE</b>			
	Signature of actuary	<u>09/29/2025</u>	Date
	<u>JULIE REYES</u>	<u>23-07004</u>	Most recent enrollment number
	Type or print name of actuary	<u>817-474-8475</u>	Telephone number (including area code)
	<u>FIDELITY INVESTMENTS</u>		
	Firm name		
	<u>TWO DESTINY WAY, WEGD</u> <u>WESTLAKE, TX 76262</u>		
	Address of the firm		

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	0
<b>10</b>	Interest on line 9 using prior year's actual return of <u>9.78</u> % .....	0	0
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		556
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.10</u> % .....		28
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		584
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	0

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	102.64 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	102.64 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	100.00 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>					
<b>18</b> Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			<b>Totals ▶</b>	<b>18(b)</b>	<b>18(c)</b>
				0	0

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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>			
<b>21</b> Discount rate:			
<b>a</b> Segment rates:	1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %
	<input type="checkbox"/> N/A, full yield curve used		
<b>b</b> Applicable month (enter code) .....	<b>21b</b>	4	
<b>22</b> Weighted average retirement age .....	<b>22</b>	65	
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined	<input checked="" type="checkbox"/> Prescribed - separate	<input type="checkbox"/> Substitute

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

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

<b>Part VIII Minimum Required Contribution For Current Year</b>			
<b>31</b> Target normal cost and excess assets (see instructions):			
<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	142015	
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	142015	
<b>32</b> Amortization installments:	Outstanding Balance	Installment	
<b>a</b> Net shortfall amortization installment .....	0	0	
<b>b</b> Waiver amortization installment .....	0	0	
<b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....	<b>33</b>		
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	<b>34</b>	0	
	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0
<b>36</b> Additional cash requirement (line 34 minus line 35) .....	<b>36</b>	0	
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....	<b>37</b>	0	
<b>38</b> Present value of excess contributions for current year (see instructions)			
<b>a</b> Total (excess, if any, of line 37 over line 36)	<b>38a</b>	0	
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....	<b>38b</b>	0	
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....	<b>39</b>	0	
<b>40</b> Unpaid minimum required contributions for all years .....	<b>40</b>	0	

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

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

<b>A</b> Name of plan <b>THE OILGEAR COMPANY RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>THE OILGEAR COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>39-0514580</b>	

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

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

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

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

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

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

**FIDELITY INVST INST OPS**

**04-2647786**

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

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

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

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

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

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

FIDELITY INVST INST OPS

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11 17 50	ADMIN FEES	145682	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)

FIDELITY INST ASSET MGMT

20-4659714

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 28 99	INVEST ADVISORY	46386	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

<b>A</b> Name of plan <u>THE OILGEAR COMPANY RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>THE OILGEAR COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>39-0514580</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIAM EMERGING MARKETS COMMINGLED PO</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>20-4659714-032</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>114564</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIAM EMERGING MARKETS DEBT COMMINGL</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>20-4659714-022</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>98943</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIAM FLOATING RATE HI</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>20-4659714-058</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>97988</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIAM GLOBAL LOW VOLATILITY EQUITY C</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>20-4659714-145</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIAM INTERMEDIATE DURATION POOL</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>20-4659714-014</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIAM INTERNATIONAL GROWTH POOL</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>20-4659714-017</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>151210</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>FIAM INT INFL PR IDX CP A</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>20-4659714-104</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM LONG CORPORATE COMMINGLED		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-187	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2265344
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM LONG DURATION CIT		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-053	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM SELECT EMERGING MARKETS EQUITY		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-100	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 112286
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM SELECT INTERNATIONAL POOL		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-021	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 150305
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM SELECT INTERNATIONAL SMALL CAP		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-036	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 48523
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM SMALL CAP CORE POOL		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-008	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM SMALL/MID CAP CORE POOL		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-029	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM SELECT CANADA POOL		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-101	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 40318
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM U.S. REAL ESTATE INVEST TR CIT		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-005	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 95251
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM 8-10 YEAR CORPORATE BOND COMMI		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-155	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5493267

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: SPARTAN 500 INDEX POOL A		
<b>b</b> Name of sponsor of entity listed in (a): GEODE CAPITAL MANAGEMENT TRUST COMPANY, LLC		
<b>c</b> EIN-PN 82-6293122-001	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 804176
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: SPARTAN COMMDITY IDX PL-A		
<b>b</b> Name of sponsor of entity listed in (a): GEODE CAPITAL MANAGEMENT TRUST COMPANY, LLC		
<b>c</b> EIN-PN 82-6293122-008	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: SPARTAN WORLD MINIMUM VOLATILITY IN		
<b>b</b> Name of sponsor of entity listed in (a): GEODE CAPITAL MANAGEMENT TRUST COMPANY, LLC		
<b>c</b> EIN-PN 82-6293122-016	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 686579
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: FIAM SMALL/MID CAP OPPORTUNITIES CO		
<b>b</b> Name of sponsor of entity listed in (a): FIDELITY INSTITUTIONAL ASSET MANAGEMENT TRUST COMPANY		
<b>c</b> EIN-PN 20-4659714-210	<b>d</b> Entity code C	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 102242
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>THE OILGEAR COMPANY RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>THE OILGEAR COMPANY</b>	<b>D</b> Employer Identification Number (EIN) <b>39-0514580</b>

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

<b>Assets</b>	<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	377000
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	0
<b>(3)</b> Other .....	<b>1b(3)</b>	458
		507
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	145042
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	130810
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	14166610
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	10359782
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	0
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	2750445
<b>(15)</b> Other .....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	14689110	13241544
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	14689110	13241544

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>	8795	
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		8795
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>		
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		0
(3) Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		448305
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		457100

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	1712598	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		1712598
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>	36369	
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	46386	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	109313	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		192068
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		1904666

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-1447566
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **BROCKWAY, GERSBACH, ET. AL, PC**

(2) EIN: **74-2531836**

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

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

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

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

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 551782.

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

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

<b>A</b> Name of plan <u>THE OILGEAR COMPANY RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>THE OILGEAR COMPANY</u>	<b>D</b> Employer Identification Number (EIN) <u>39-0514580</u>	

<b>Part I</b>	<b>Distributions</b>
---------------	----------------------

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

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

1		0
---	--	---

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  
EIN(s): 42-0127290

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

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

3		0
---	--	---

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

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

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

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

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

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

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

<b>Part III</b>	<b>Amendments</b>
-----------------	-------------------

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

**Oilgear Company  
Retirement Plan**

**December 31, 2024 and 2023**

**Financial Statements**



**OILGEAR COMPANY  
RETIREMENT PLAN**

**FINANCIAL STATEMENTS**

**As of December 31, 2024 and 2023 and  
For the Year Ended December 31, 2024**

**TOGETHER WITH INDEPENDENT AUDITOR'S REPORT THEREON  
AND SUPPLEMENTARY INFORMATION**



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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of  
Oilgear Company Retirement Plan

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

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

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

Management has obtained a certification from a qualified institution as of December 31, 2024 and 2023 and for the year ended December 31, 2024, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

### Opinion

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

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

**INDEPENDENT AUDITOR'S REPORT**  
**(Continued)**

**Basis for Opinion**

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

**Responsibilities of Management for the Financial Statements**

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

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT**  
**(Continued)**

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

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

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

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

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

**INDEPENDENT AUDITOR'S REPORT**  
**(Continued)**

**Other Matter - Supplemental Schedules Required by ERISA**

The supplemental schedule of assets (held at end of year) and the schedule of reportable transactions are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information 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 generally accepted auditing standards. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion -

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



Temple, Texas  
October 13, 2025

**FINANCIAL STATEMENTS**

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**OILGEAR COMPANY RETIREMENT PLAN**  
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**  
**December 31, 2024 and 2023**

**ASSETS**

	2024	2023
<b>Investments, at fair value:</b>		
Investments at fair value	\$ 13,241,037	\$ 14,311,652
Total Investments	13,241,037	14,311,652
<b>Receivables:</b>		
Employer's contribution	-	377,000
Other	507	458
<b>Net Assets Available for Benefits</b>	<b>\$ 13,241,544</b>	<b>\$ 14,689,110</b>

The accompanying notes are an integral part of the financial statements.

**OILGEAR COMPANY RETIREMENT PLAN**  
**STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**  
**For the Year Ended December 31, 2024**

**ADDITIONS TO NET ASSETS ATTRIBUTED TO:**

Investment income:	
Net appreciation in fair value of investments	\$ 448,305
Interest	<u>8,796</u>
Total Investment Gain	<u>457,101</u>
Total Additions	457,101

**DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:**

Benefits paid directly to participants	1,712,598
Administrative fees	<u>192,069</u>
Total Deductions	<u>1,904,667</u>
Net Decrease	(1,447,566)

**NET ASSETS AVAILABLE FOR BENEFITS**

Beginning of year	<u>14,689,110</u>
End of year	<u><u>\$ 13,241,544</u></u>

The accompanying notes are an integral part of the financial statements.

**OILGEAR COMPANY RETIREMENT PLAN  
STATEMENTS OF ACCUMULATED PLAN BENEFITS  
December 31, 2024 and 2023**

	2024*	2023*
<b>Actuarial Present Value of Accumulated Plan Benefits</b>		
Vested benefits		
Participants currently receiving benefits	\$ 13,386,231	\$ 13,886,904
Participants entitled to deferred benefits	1,109,903	1,176,621
Other participants	680,771	606,396
Total Vested Benefits	15,176,905	15,669,921
Nonvested benefits	-	-
<b>Total Actuarial Present Value of Accumulated Plan Benefits</b>	<b>\$ 15,176,905</b>	<b>\$ 15,669,921</b>

\* As of January 1

The accompanying notes are an integral part of the financial statements.

**OILGEAR COMPANY RETIREMENT PLAN**  
**STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS**  
**For the Year Ended December 31, 2024**

**ADDITIONS TO NET ASSETS ATTRIBUTED TO:**

<b>Actuarial Present Value of Accumulated Plan Benefits as of January 1, 2023</b>	\$ 15,669,921
Increase (decrease) during year attributable to:	
Decrease in discount period	856,455
Benefits paid	(1,832,726)
Additional benefits earned, including experience gains and losses	92,443
Assumption changes	<u>390,812</u>
<b>Actuarial Present Value of Accumulated Plan Benefits as of January 1, 2024</b>	<u><u>\$ 15,176,905</u></u>

The accompanying notes are an integral part of the financial statements.

**OILGEAR COMPANY RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS**

**1. Description of Plan**

The following description of the Oilgear Company Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions.

***General***

The Plan is a defined benefit pension plan covering certain employees, as described further in the plan document, of Oilgear Company (the Company). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. The Plan, as amended and restated, is intended to qualify as a defined benefit pension plan under the Internal Revenue Code (IRC) Section 401(a). The Plan is maintained for the exclusive benefit of eligible employees and their beneficiaries.

Effective December 31, 2004, The Oilgear Company Non-Contributory Pension Plan (the Non-Contributory Plan) was merged with The Oilgear Salaried Retirement Plan (the Salaried Retirement Plan). The Salaried Retirement Plan was subsequently named The Oilgear Company Retirement Plan. The assets of the Non-Contributory Plan were transferred to the Salaried Retirement Plan on December 31, 2004. The effect of the merger was to combine the assets and liabilities of the Non-Contributory Plan and the Salaried Retirement Plan (collectively, the Predecessor Plans) without changing the benefits provided to participants and beneficiaries of the Predecessor Plans. Management of the Company believes that the merger was a tax-exempt transaction under the applicable provisions of the IRC and, therefore is not subject to Federal income taxes.

***Contributions and Funding Policies***

No contributions are required under the Plan from any participant. The Company makes contributions necessary to provide the benefits under the Plan determined by the application of accepted actuarial methods and assumptions. The method of funding is consistent with plan objectives.

The Company's funding policy has traditionally been to make contributions to the Plan in amounts necessary to meet the minimum funding requirements of ERISA. Occasionally, the Company makes contributions in excess of the minimum funding requirements. The Company met the minimum funding requirements of ERISA for the years ended December 31, 2024 and 2023.

***Pension Benefits***

For employees who were not former participants in the Non-Contributory Plan, no additional benefit will be earned after December 31, 2002, since service and pay were frozen as of this date. For employees who were former participants in the Non-Contributory Plan, no additional benefit was earned after December 31, 1997, since service was frozen as of this date. The accrued monthly benefits for eligible participants in the former Salaried Retirement Plan are calculated based upon a percentage of the participant's final earnings, as defined in the plan document, less the actuarial equivalent of vested benefits available under certain affiliated plans in which the participant participates. Early retirement is permitted upon attainment of age 55 and 10 years of vesting services, but at reduced benefits levels as defined within the plan document.

**OILGEAR COMPANY RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS**

Accrued monthly benefits for eligible participants in the former Non-Contributory Plan are based upon the number of years of service times a multiplier, as defined in the plan document. Early retirement is permitted upon attainment of age 60 and 5 years of vesting service, but at reduced benefit levels as defined within the plan document. Participants may elect to receive their pension benefits in the form of a joint and survivor annuity, a qualified optional survivor annuity, a single life annuity or lump-sum distribution.

***Vesting***

Participant vesting is based on years of service. A participant is credited with a year of service for completing 1,000 or more hours of service during a plan year. Participants become fully vested after five years of credited service.

Effective December 31, 1997, both participation and retirement benefits were frozen in the Non-Contributory Plan. Effective December 31, 2002 both participation and retirement benefits were frozen in the Salaried Retirement Plan. Nonvested retirement benefits of eligible participants as of December 31, 2002 continue to vest in accordance with the current Plan provisions. Effective December 31, 1997, both participation and retirement benefits were frozen in the Non-Contributory Plan. Nonvested retirement benefits of eligible participants continue to vest in accordance with the current Plan provisions.

**2. Summary of Significant Accounting Policies**

***Basis of Accounting***

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

***Use of Estimates***

The preparation of financial statements in accordance with U. S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may 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. See Note 5 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 includes the Plan's gains and losses on investments bought and sold as well as held during the year.

***Payment of Benefits***

Benefits are recorded when paid.

**OILGEAR COMPANY RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS**

*Administrative Expenses*

All significant expenses incurred in the administration of the Plan were paid by the Plan and are a reduction to net assets available for benefits.

**3. Actuarial Present Value of Accumulated Plan Benefits**

Accumulated plan benefits are those estimated future periodic payments, including lump-sum distributions, which are attributable under the Plan's provisions to the service employees have rendered through the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries.

The actuarial present value of accumulated plan benefits has been determined by the Plan's consulting actuary, Fidelity Workplace Investing, LLC, and is the amount resulting from applying actuarial assumptions to adjust accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the January 1, 2024 and 2023 valuation were as follows:

Discount rate	5.37% in 2024 and 5.32% in 2023
Interest rate	5.40% in 2024 and 5.80% in 2023
Expected Long-Term Return on Plan Assets	5.40% in 2024 and 5.80% in 2023
Mortality rates	Pri - 2012 mortality table generationally projected with the MP - 2021 mortality improvement scale applied on a generational basis (unchanged). This plan does not have a large enough population to vary from the standard tables.
Retirement age	Age 65 or present age if over age 65 in 2024 and 2023.
Actuarial cost method	The unit credit cost method.

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

**OILGEAR COMPANY RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS**

**4. Certified Investments**

Certain information related to investments from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2024 and 2023, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2024, was obtained or derived from information supplied to the plan administrator and certified as complete and accurate by Fidelity Institutional Asset Management Trust Company (the trustee of the Plan).

**5. Fair Value Measurements**

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

- Level 1      Inputs to the valuation methodology are quoted prices for identical assets or liabilities in active markets.
  
- Level 2      Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets.
  
- 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.

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.

**Pooled Separate Accounts:** Valued at fair value based on the net asset value ("NAV") of the units held by the Plan at year-end as determined by the investment manager. NAV is based on the fair value of the underlying investments which are typically a diversified mix of equity and fixed income securities. These investments are classified as Level 2 in the fair value hierarchy.

**Interest-Bearing Cash Accounts:** Valued at cost, which approximates fair value. These accounts are classified as Level 1 in the fair value hierarchy.

**OILGEAR COMPANY RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS**

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

	2024			
	Level 1	Level 2	Level 3	Total Fair
	Inputs	Inputs	Inputs	Value
Interest-Bearing Cash	\$ 130,810	\$ -	\$ -	\$ 130,810
Pooled Separate Accounts of Fidelity Inst. Asset Mgmt. Trust Co.	-	13,110,227	-	13,110,227
Total Investments by Value Hierarchy	<u>\$ 130,810</u>	<u>\$ 13,110,227</u>	<u>\$ -</u>	<u>\$ 13,241,037</u>

	2023			
	Level 1	Level 2	Level 3	Total Fair
	Inputs	Inputs	Inputs	Value
Interest-Bearing Cash	\$ 145,042	\$ -	\$ -	\$ 145,042
Pooled Separate Accounts of Fidelity Inst. Asset Mgmt. Trust Co.	-	14,166,610	-	14,166,610
Total Investments by Value Hierarchy	<u>\$ 145,042</u>	<u>\$ 14,166,610</u>	<u>\$ -</u>	<u>\$ 14,311,652</u>

**6. Funded Status**

The funding status of the Plan according to the January 1, 2024 and 2023 actuarial valuations is as follows:

	2024*	2023*
<b>Contribution Information</b>		
Minimum required contribution	\$ -	\$ 346,025
Maximum tax-deductible contribution	\$ 8,500,221	\$ 12,814,187
<b>Funded Status - ERISA Basis</b>		
Funding target	\$ 15,499,601	\$ 16,562,294
Actuarial value of assets	\$ 15,908,926	\$ 16,563,101
Adjusted funding target attainment percentage	102.64%	100.00%
Effective interest rate	4.98%	5.10%

\* As of January 1

The Company met the minimum funding requirements of ERISA and was over funded for the years ended December 31, 2024 and 2023.

**OILGEAR COMPANY RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS**

**7. Plan Termination**

In the event of plan termination, in whole or in part, all benefits accrued by each participant to the date of termination to the extent funded as of such date, shall be nonforfeitable. The participants affected by the termination will be fully vested in their accrued benefit as of the date of termination. The Company has insured the Plan and continuation of benefits with the Pension Benefit Guaranty Corporation (PBGC) as required under ERISA.

In the event of termination, the Plan assets will be distributed in the following manner:

1. First equally among:
  - a. Retired participants and their beneficiaries to whom payment commenced at least three years prior to the date of termination, and
  - b. Participants who could have retired and received payment of their benefits at least three years prior to the date of termination.
2. All benefits guaranteed by the PBGC;
3. All other vested benefits under the Plan, and
4. All other accrued benefits under the Plan.

If any assets remain after payment of all benefits due to participants and beneficiaries from the terminated Plan, the remaining assets will be returned to the Company.

Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Under this procedure, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

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

**8. Tax Status**

The Plan obtained its latest determination letter on March 27, 2015, in which the Internal Revenue Service (IRS) stated that the Plan, as then designed, is in compliance with the applicable requirements of the IRC. The plan administrator believes that the Plan is designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the plan administrator believes that the Plan is qualified and the related trust is tax-exempt.

US GAAP requires the Plan's management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits to be sustained upon examination by the IRS. The plan administrator has analyzed the tax position taken by the Plan, and has concluded that as of December 31, 2024 and 2023, there were no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress.

**OILGEAR COMPANY RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS**

**9. Risks and Uncertainties**

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

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

**10. Party-In-Interest Transactions**

The Company provides certain accounting and administrative services to the Plan for which no fees are charged. Certain Plan investments consist of common/collective trusts managed by an affiliate of the Fidelity Institutional Asset Management Trust Company, the Trustee of the Plan, therefore, these transactions are considered party-in-interest transactions. Fees paid by the Plan for investment management services for the common/collective trusts are included as a reduction of the return earned on each specific investment. These are not considered prohibited transactions under ERISA.

**11. Subsequent Events**

Management has evaluated subsequent events through October 13, 2025, which is the date the financial statements were available to be issued.

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**SUPPLEMENTARY INFORMATION**

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**OILGEAR COMPANY RETIREMENT PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**December 31, 2024**

**Employer Identification Number: 39-0514580**

**Plan Number: 001**

(a) *	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
<b>Investments at Fair Value</b>				
*	Fidelity Institutional Asset Management Trust Company	Registered Investment Company FIMM Government Money Market	\$ 130,810	\$ 130,810
*	Fidelity Institutional Asset Management Trust Company	Registered Investment Company Texas Hydraulics - DAA T37144	<u>13,663,445</u>	<u>13,110,227</u>
<b>Total Investment at Fair Value</b>			<b><u>\$ 13,794,255</u></b>	<b><u>\$ 13,241,037</u></b>

\* Party-in-Interest

See Independent Auditor's Report.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
31607A703 FIMM MM Government Portfolio - Instl Cl						
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	464 01/02/24 B BUY 490	1.0000	0	464	464	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	20,237 01/31/24 S SELL 493	1.0000	0	20,237	20,237	0
	113 02/01/24 B BUY 496	1.0000	0	113	113	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	647 02/01/24 B BUY 498	1.0000	0	647	647	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	11,503 02/20/24 S SELL 501	1.0000	0	11,503	11,503	0
	11,250 02/21/24 S SELL 504	1.0000	0	11,250	11,250	0
	947 02/27/24 B BUY 506	1.0000	0	947	947	0
	22,531 02/29/24 B BUY 510	1.0000	0	22,531	22,531	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	498 03/01/24 B BUY 513	1.0000	0	498	498	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	237 03/26/24 B BUY 515	1.0000	0	237	237	0
	6,210 03/28/24 B BUY 518	1.0000	0	6,210	6,210	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	570 04/01/24 B BUY 521	1.0000	0	570	570	0
	(570) 04/01/24 B RBUY 522	1.0000	0	(570)	(570)	0
	571 04/02/24 B BUY 524	1.0000	0	571	571	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	7,818 04/30/24 S SELL 528	1.0000	0	7,818	7,818	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	577 05/01/24 B BUY 530	1.0000	0	577	577	0
	(577) 05/01/24 B RBUY 531	1.0000	0	(577)	(577)	0
	576 05/02/24 B BUY 533	1.0000	0	576	576	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	11,775 05/23/24 S SELL 536	1.0000	0	11,775	11,775	0
	1,250 05/29/24 S SELL 539	1.0000	0	1,250	1,250	0
	5,737 05/31/24 B BUY 542	1.0000	0	5,737	5,737	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	550 06/03/24 B BUY 546	1.0000	0	550	550	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	12,863 06/28/24 B BUY 549	1.0000	0	12,863	12,863	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	523 07/01/24 B BUY 553	1.0000	0	523	523	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	598 07/31/24 S SELL 556	1.0000	0	598	598	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	596 08/01/24 B BUY 560	1.0000	0	596	596	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	12,619 08/07/24 S SELL 563	1.0000	0	12,619	12,619	0

See Independent Auditor's Report.

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SCHEDULE H (FORM 5500 - 4J-3)

SCHEDULE OF REPORTABLE TRANSACTIONS (Continued)  
 SERIES OF TRANSACTIONS IN SAME SECURITY

OILGEAR TEXAS HYDRAULICS DAA

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DECEMBER 31, 2023

THROUGH DECEMBER 31, 2024

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
	11,328 08/20/24 S SELL 566	1.0000	0	11,328	11,328	0
	30,166 08/30/24 B BUY 569	1.0000	0	30,166	30,166	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	539 09/03/24 B BUY 573	1.0000	0	539	539	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	377,000 09/11/24 B BUY 575	1.0000	0	377,000	377,000	0
	410 09/17/24 B BUY 577	1.0000	0	410	410	0
	370,718 09/30/24 S SELL 580	1.0000	0	370,718	370,718	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	1,575 10/01/24 B BUY 584	1.0000	0	1,575	1,575	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	109,313 10/11/24 S SELL 587	1.0000	0	109,313	109,313	0
	97,791 10/31/24 B BUY 590	1.0000	0	97,791	97,791	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	318 11/01/24 B BUY 594	1.0000	0	318	318	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	11,250 11/05/24 S SELL 597	1.0000	0	11,250	11,250	0
	11,781 11/19/24 S SELL 600	1.0000	0	11,781	11,781	0
	17,592 11/29/24 B BUY 603	1.0000	0	17,592	17,592	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	470 12/02/24 B BUY 607	1.0000	0	470	470	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	1,867 12/16/24 B BUY 609	1.0000	0	1,867	1,867	0
	514 12/30/24 B BUY 611	1.0000	0	514	514	0
	4,099 12/31/24 S SELL 614	1.0000	0	4,099	4,099	0
-----						
	581,305 26 TOTAL BUYS		0	581,305	581,305	0
	595,539 14 TOTAL SELLS		0	595,539	595,539	0
-----						
	1,176,844 SECURITY TOTAL		0	1,176,844	1,176,844	0
-----						
IPD940000	TEXAS HYDRAULICS - DAA T37144					
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	14,790 01/30/24 S SELL 492	9.2204	0	147,481	136,371	(11,110)
	17,915 02/28/24 S SELL 509	9.1481	0	178,646	163,892	(14,754)
	16,173 03/27/24 S SELL 519	9.3150	0	161,271	150,652	(10,620)
	14,826 04/29/24 S SELL 527	9.0580	0	147,836	134,291	(13,545)
	16,099 05/30/24 S SELL 543	9.1826	0	160,531	147,828	(12,702)
	16,450 06/27/24 S SELL 550	9.3864	0	164,035	154,408	(9,626)
	14,805 07/30/24 S SELL 557	9.5163	0	147,626	140,885	(6,742)
	17,481 08/29/24 S SELL 570	9.8154	0	174,317	171,586	(2,731)
	22,782 09/27/24 B BUY 581	10.0084	0	228,014	228,014	0
	24,670 10/30/24 S SELL 591	9.7094	0	246,012	239,528	(6,484)
	16,139 11/27/24 S SELL 604	9.8208	0	160,937	158,493	(2,444)
	14,050 12/30/24 S SELL 615	9.5922	0	140,108	134,769	(5,340)
-----						
	22,782 1 TOTAL BUYS		0	228,014	228,014	0
	183,398 11 TOTAL SELLS		0	1,828,800	1,732,703	(96,098)
-----						
	206,180 SECURITY TOTAL		0	2,056,814	1,960,717	(96,098)

See Independent Auditor's Report.

2024 Form 5500 Schedule SB Attachments  
 Schedule SB, Line 26a – Schedule of Active Participant Data  
 The Oilgear Company Retirement Plan  
 For Plan Year Ended December 31, 2024

EIN: 39-0514580  
 Plan Number: 001

Age and Service Distribution of Active Members

Attained Age	Completed Years of Service on January 1, 2024										Total	
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+		
Under 25	0	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0	0	0
45-49	0	1	4	0	0	0	0	0	0	0	0	5
50-54	0	0	3	1	0	0	0	0	0	0	0	4
55-59	0	0	5	2	3	0	0	0	0	0	0	10
60-64	0	0	5	1	1	1	0	0	0	0	0	8
65-69	0	0	0	0	0	0	0	0	0	0	0	0
Over 69	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>1</b>	<b>17</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27</b>

**2024 Form 5500 Schedule SB Attachments  
Schedule SB, Part V - Statement of Actuarial Assumptions  
The Oilgear Company Retirement Plan  
For Plan Year Ended December 31, 2024**

**EIN: 39-0514580  
Plan Number: 001**

**Actuarial Assumptions and Methods for Funding and ASC 960 Purposes**

ERISA Interest Rates as required by IRC Section 430 based on plan sponsor election of the look-back month for the segment rates:

“Minimum” means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

“Maximum” means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

Purpose	2024 Plan Year		2023 Plan Year	
	Minimum	Maximum	Minimum	Maximum
Interest rate type	Stabilized	Non-Stabilized	Stabilized	Non-Stabilized
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
First five years	4.75%	3.62%	4.75%	1.41%
Next 15 years	4.87%	4.46%	5.00%	3.09%
Over 20 years	5.59%	4.52%	5.74%	3.58%
Applicable law for the segment rates corridor	ARPA	Not Applicable	ARPA	Not Applicable

**Interest Rate for FASB ASC 960:** 5.40% (previously 5.80%). Based on the expected asset return, assuming that bond yields will remain the same in the future as they are today and uses those yields to build future expectations of equity returns based on historical relationship between bonds and equities. Geometric returns were used in developing a distribution of expected asset returns.

**Administrative Expenses included in Target Normal Cost:** \$142,015 (previously \$346,832)  
Estimated based on the non-investment related administrative expenses paid from the Trust in the prior year plus estimated PBGC premiums for the current year.

**2024 Form 5500 Schedule SB Attachments  
Schedule SB, Part V - Statement of Actuarial Assumptions  
The Oilgear Company Retirement Plan  
For Plan Year Ended December 31, 2024**

**EIN: 39-0514580  
Plan Number: 001**

**Actuarial Assumptions and Methods for Funding and ASC 960 Purposes (continued)**

**Mortality:**

ERISA: IRS 2024 Generational Mortality Table as prescribed by IRC Section 430 for plans with more than 500 participants. This is a fully generational mortality table based on the Pri-2012 Total Mortality Tables projected with the adjusted MP 2021 Mortality Improvement Scale with annual mortality improvements capped at 0.78% as required by Secure 2.0 Act (Previously IRS 2023 Generational Mortality Table). This plan does not have a large enough population to vary from the standard tables.

FASB ASC 960: Pri-2012 Total Mortality Tables with MP-2021 Mortality Improvement Scale applied on a generational basis (Unchanged). This plan does not have a large enough population to vary from the standard tables.

**Retirement Rates:** 100% at age 65 for Salaried Plan employees. There has been no pattern of significant consistent gains or consistent losses related to this decrement.

**Termination Rates:** None.

**Marital Status:** 100% of males and females are assumed married, with females 4 years younger than males.

**Maximum Benefit:** \$275,000 for 2024. For determining limitations under funding amounts and liabilities under FASB ASC 960, no future increases in the IRC Section 415 limit have been reflected.

**Maximum Salary:** \$345,000 for 2024. For determining limitations under funding amounts and liabilities under FASB ASC 960, no future increases in the salary limit have been reflected.

**Form of Payment:** It has been assumed benefits will be paid in the normal annuity form applicable to the particular benefit (10-year Certain and Life for Non-contributory Plan benefits, 5-year Certain and Life for Salaried Plan benefits). To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method.

**Actuarial Assumptions and Methods for Funding and ASC 960 Purposes (continued)**

**Actuarial Value of Plan Assets for Funding Purposes:**

The actuarial value of assets is equal to:

- a) the market value of assets, including discounted receivables, on the valuation date, less
- b) the following percentages of prior years' investment gains (losses):
  - i) 67% of the prior year, and
  - ii) 33% of the second prior year,

Investment gains and losses are defined as the excess or deficiency of the expected return on the market value 4.25% for 2022 and 5.80% for 2023 (not to exceed the third segment rate for that year) over the actual return on the market value of assets, including discounted receivables, for any given year.

- c) The actuarial value of assets can be neither less than 90% nor greater than 110% of the market value of assets, including discounted receivables.

**Shortfall Amortization Charge for ERISA Funding Purposes:** Per IRC Section 430(c), the shortfall amortization charge for any plan year is the aggregate total (not less than zero) of the shortfall amortization installments for such plan year with respect to any shortfall amortization base which has not been fully amortized. The shortfall amortization installments are the amounts necessary to amortize the shortfall amortization base of the plan for any plan year in level annual installments over the 15-year period beginning with such plan year.

**Actuarial Assumptions and Methods for Funding and ASC 960 Purposes (continued)**

**Actuarial Cost Method:** The unit credit cost method is used for ERISA Funding Target (FT) and FASB ASC 960 purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

The projected unit credit method is used for IRS maximum deductible limit cushion amount. Under this method, accrued pension benefits are determined for all eligible active participants reflecting service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. This liability for active participants is then added to the present value of all benefits for inactive participants to determine the total liability under this method.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
31607A703 FIMM MM Government Portfolio - Instl Cl						
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	464 01/02/24 B BUY 490	1.0000	0	464	464	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	20,237 01/31/24 S SELL 493	1.0000	0	20,237	20,237	0
	113 02/01/24 B BUY 496	1.0000	0	113	113	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	647 02/01/24 B BUY 498	1.0000	0	647	647	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	11,503 02/20/24 S SELL 501	1.0000	0	11,503	11,503	0
	11,250 02/21/24 S SELL 504	1.0000	0	11,250	11,250	0
	947 02/27/24 B BUY 506	1.0000	0	947	947	0
	22,531 02/29/24 B BUY 510	1.0000	0	22,531	22,531	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	498 03/01/24 B BUY 513	1.0000	0	498	498	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	237 03/26/24 B BUY 515	1.0000	0	237	237	0
	6,210 03/28/24 B BUY 518	1.0000	0	6,210	6,210	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	570 04/01/24 B BUY 521	1.0000	0	570	570	0
	(570) 04/01/24 B RBUY 522	1.0000	0	(570)	(570)	0
	571 04/02/24 B BUY 524	1.0000	0	571	571	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	7,818 04/30/24 S SELL 528	1.0000	0	7,818	7,818	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	577 05/01/24 B BUY 530	1.0000	0	577	577	0
	(577) 05/01/24 B RBUY 531	1.0000	0	(577)	(577)	0
	576 05/02/24 B BUY 533	1.0000	0	576	576	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	11,775 05/23/24 S SELL 536	1.0000	0	11,775	11,775	0
	1,250 05/29/24 S SELL 539	1.0000	0	1,250	1,250	0
	5,737 05/31/24 B BUY 542	1.0000	0	5,737	5,737	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	550 06/03/24 B BUY 546	1.0000	0	550	550	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	12,863 06/28/24 B BUY 549	1.0000	0	12,863	12,863	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	523 07/01/24 B BUY 553	1.0000	0	523	523	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	598 07/31/24 S SELL 556	1.0000	0	598	598	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	596 08/01/24 B BUY 560	1.0000	0	596	596	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	12,619 08/07/24 S SELL 563	1.0000	0	12,619	12,619	0

See Independent Auditor's Report.

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
	11,328 08/20/24 S SELL 566	1.0000	0	11,328	11,328	0
	30,166 08/30/24 B BUY 569	1.0000	0	30,166	30,166	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	539 09/03/24 B BUY 573	1.0000	0	539	539	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	377,000 09/11/24 B BUY 575	1.0000	0	377,000	377,000	0
	410 09/17/24 B BUY 577	1.0000	0	410	410	0
	370,718 09/30/24 S SELL 580	1.0000	0	370,718	370,718	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	1,575 10/01/24 B BUY 584	1.0000	0	1,575	1,575	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	109,313 10/11/24 S SELL 587	1.0000	0	109,313	109,313	0
	97,791 10/31/24 B BUY 590	1.0000	0	97,791	97,791	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	318 11/01/24 B BUY 594	1.0000	0	318	318	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	11,250 11/05/24 S SELL 597	1.0000	0	11,250	11,250	0
	11,781 11/19/24 S SELL 600	1.0000	0	11,781	11,781	0
	17,592 11/29/24 B BUY 603	1.0000	0	17,592	17,592	0
BROKER #DIVRE	DIVIDEND REINVESTMENT					
	470 12/02/24 B BUY 607	1.0000	0	470	470	0
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	1,867 12/16/24 B BUY 609	1.0000	0	1,867	1,867	0
	514 12/30/24 B BUY 611	1.0000	0	514	514	0
	4,099 12/31/24 S SELL 614	1.0000	0	4,099	4,099	0
-----						
	581,305 26 TOTAL BUYS		0	581,305	581,305	0
	595,539 14 TOTAL SELLS		0	595,539	595,539	0
-----						
	1,176,844 SECURITY TOTAL		0	1,176,844	1,176,844	0
-----						
IPD940000	TEXAS HYDRAULICS - DAA T37144					
BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	14,790 01/30/24 S SELL 492	9.2204	0	147,481	136,371	(11,110)
	17,915 02/28/24 S SELL 509	9.1481	0	178,646	163,892	(14,754)
	16,173 03/27/24 S SELL 519	9.3150	0	161,271	150,652	(10,620)
	14,826 04/29/24 S SELL 527	9.0580	0	147,836	134,291	(13,545)
	16,099 05/30/24 S SELL 543	9.1826	0	160,531	147,828	(12,702)
	16,450 06/27/24 S SELL 550	9.3864	0	164,035	154,408	(9,626)
	14,805 07/30/24 S SELL 557	9.5163	0	147,626	140,885	(6,742)
	17,481 08/29/24 S SELL 570	9.8154	0	174,317	171,586	(2,731)
	22,782 09/27/24 B BUY 581	10.0084	0	228,014	228,014	0
	24,670 10/30/24 S SELL 591	9.7094	0	246,012	239,528	(6,484)
	16,139 11/27/24 S SELL 604	9.8208	0	160,937	158,493	(2,444)
	14,050 12/30/24 S SELL 615	9.5922	0	140,108	134,769	(5,340)
-----						
	22,782 1 TOTAL BUYS		0	228,014	228,014	0
	183,398 11 TOTAL SELLS		0	1,828,800	1,732,703	(96,098)
-----						
	206,180 SECURITY TOTAL		0	2,056,814	1,960,717	(96,098)

See Independent Auditor's Report.

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

<b>A</b> Name of plan THE OILGEAR COMPANY RETIREMENT PLAN	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE OILGEAR COMPANY	<b>D</b> Employer Identification Number (EIN) 39-0514580	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input checked="" type="checkbox"/> 101-500 <input type="checkbox"/> More than 500	

Part I Basic Information			
<b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>			
<b>2</b> Assets:			
<b>a</b> Market value .....	<b>2a</b>	14,676,367	
<b>b</b> Actuarial value .....	<b>2b</b>	15,908,926	
<b>3</b> Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
<b>a</b> For retired participants and beneficiaries receiving payment .....	211	13,672,753	13,672,753
<b>b</b> For terminated vested participants .....	71	1,131,376	1,131,376
<b>c</b> For active participants .....	27	695,472	695,472
<b>d</b> Total .....	309	15,499,601	15,499,601
<b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>			
<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>		
<b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor .....	<b>4b</b>		
<b>5</b> Effective interest rate .....	<b>5</b>	4.98%	
<b>6</b> Target normal cost			
<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0	
<b>b</b> Expected plan-related expenses .....	<b>6b</b>	142,015	
<b>c</b> Target normal cost .....	<b>6c</b>	142,015	

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

<b>SIGN HERE</b>	<u>Julie M. Reyes</u> <i>JMR</i> Signature of actuary	<u>September 29, 2025</u> Date
	<u>JULIE REYES</u> Type or print name of actuary	<u>2307004</u> Most recent enrollment number
	<u>FIDELITY INVESTMENTS</u> Firm name	<u>817-474-8475</u> Telephone number (including area code)
	<u>TWO DESTINY WAY, WEGD</u> <u>WESTLAKE TX 76262</u> Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
9	Amount remaining (line 7 minus line 8) .....	0	0
10	Interest on line 9 using prior year's actual return of <u>9.78%</u> .....	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		556
	<b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.10%</u> .....		28
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		584
	<b>d</b> Portion of (c) to be added to prefunding balance .....		0
12	Other reductions in balances due to elections or deemed elections .....	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	0

Part III Funding Percentages			
14	Funding target attainment percentage .....	<b>14</b>	102.64%
15	Adjusted funding target attainment percentage .....	<b>15</b>	102.64%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	100.00%
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

Part IV Contributions and Liquidity Shortfalls						
18 Contributions made to the plan for the plan year by employer(s) and employees:						
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a	Contributions allocated toward unpaid minimum required contributions from prior years .....	<b>19a</b>	0
b	Contributions made to avoid restrictions adjusted to valuation date .....	<b>19b</b>	0
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....	<b>19c</b>	0

20 Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year?  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

**21** Discount rate:

**a** Segment rates:

1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
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**b** Applicable month (enter code)..... **21b** 4

**22** Weighted average retirement age ..... **22** 65

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

**Part VI Miscellaneous Items**

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

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

**26** Demographic and benefit information

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

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

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

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

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

**Part VIII Minimum Required Contribution For Current Year**

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

**a** Target normal cost (line 6c)..... **31a** 142,015

**b** Excess assets, if applicable, but not greater than line 31a ..... **31b** 142,015

**32** Amortization installments:

	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment.....	0	0
<b>b</b> Waiver amortization installment.....	0	0

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

**34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)..... **34** 0

	Carryover balance	Prefunding balance	Total balance
<b>35</b> Balances elected for use to offset funding requirement.....	0	0	0

**36** Additional cash requirement (line 34 minus line 35)..... **36** 0

**37** Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 0

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

**a** Total (excess, if any, of line 37 over line 36)..... **38a** 0

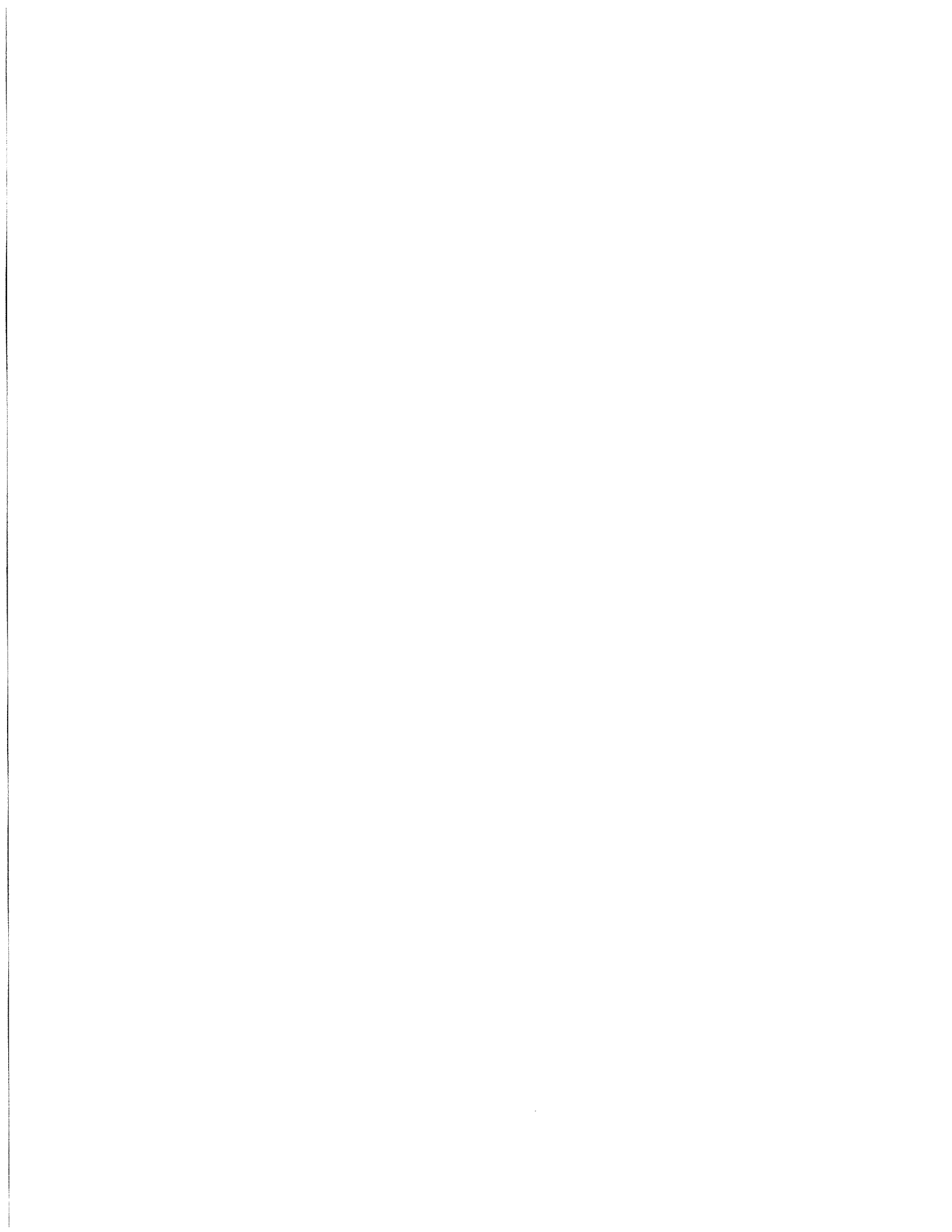
**b** Portion included in line 38a attributable to use of prefunding and funding standard carryover balances..... **38b** 0

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

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

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

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



2024 Form 5500 Schedule SB Attachments  
 Schedule SB, Line 22 – Description of Weighted Average Retirement Age  
 The Oilgear Company Retirement Plan  
 For Plan Year Ended December 31, 2024

EIN: 39-0514580  
 Plan Number: 001

**Weighted Average Retirement Age**

List the rate of retirement at each age and describe the methodology used to compute the weighted average retirement age, including a description of the weight applied at each potential retirement age.

The weighted average retirement age is weighted by the expected percentage of active participants retiring at each age. There were two groups of active participants, Non-Contributory and Salary, with different retirement scales. All remaining participants are part of the Salary group.

Salary Retirement Scale (for 27 actives)

(1a)	(2a)	(3a)	(4a)	(5a)
	<u>Expected Active</u>	Retirement	Expected	Weighted
<u>Age</u>	<u>Headcount</u>	<u>Rate</u>	<u>(2a)*(3a)</u>	<u>(1a)*(4a)</u>
64	1,000.000	0.000	0.000	0.000
65	1,000.000	1.000	1,000.000	65,000.000

$$\text{Weighted Average Retirement Age} \left[ \frac{27}{27} \times \text{Sum}(5a) \right] / 1,000 = 65$$

**2024 Form 5500 Schedule SB Attachments  
Schedule SB, Part V - Summary of Plan Provisions  
The Oilgear Company Retirement Plan  
For Plan Year Ended December 31, 2024**

**EIN: 39-0514580  
Plan Number: 001**

**Plan Provisions**

**Name of Plan:** The Oilgear Company Retirement Plan.

**Employer Identification Number / Plan Number:** 39-0514580/001.

**Effective Date:** December 1, 1968. Effective date of most recent amendment, December 1, 2020.

**Covered Employees:** For employees who were not former participants in The Oilgear Company Non-Contributory Pension Plan, entry into the plan was frozen December 31, 2002 for all employees. Therefore, after December 31, 2002, no employee may join or rejoin the plan as an active participant.

For employees who were former participants in The Oilgear Company Non-Contributory Pension Plan, entry into the plan was frozen December 31, 1997 for all employees. Therefore, after December 31, 1997, no employee may join or rejoin the plan as an active participant.

**Participation Date:** No additional employees may join the plan.

**2020 Lump Sum Window:** The plan was amended to provide a lump sum window during the end of 2020.

**Eligibility:** Participants who meet one of the following requirements as of December 1, 2020:

- Active participants over 59 ½;
- Terminated vested participants;
- Retirees who previously commenced a monthly payment of \$500 or less;
- Retirees who previously commenced in the form of a certain period annuity with the total remaining benefit less than \$120,000.

**2024 Form 5500 Schedule SB Attachments  
Schedule SB, Part V - Summary of Plan Provisions  
The Oilgear Company Retirement Plan  
For Plan Year Ended December 31, 2024**

**EIN: 39-0514580  
Plan Number: 001**

**Plan Provisions** (continued)

**Definitions:**

*Vesting service:* For an employee who was not a former participant in The Oilgear Company Non-Contributory Pension Plan, this is an employee's period of service, reduced by any period of severance longer than 12 months that occurred prior to his most recent severance date.

For an employee who was a former participant in The Oilgear Company Non-Contributory Pension Plan, one year of service for each plan year in which an employee is credited with at least 1,000 hours of service.

*Benefit service:* This is equal vesting service but was frozen as of December 31, 2002 for employees who were not former participants in the Oilgear Company Non-Contributory Pension Plan and frozen as of December 31, 1997 for employees who were former participants in the Oilgear Company Non-Contributory Pension Plan.

*Pensionable pay:* Total pay up to the Internal Revenue Code Section 401(a)(17)(B) limit.

*Average earnings:* On any given date before January 1, 2003, the average of an employee's monthly compensation for those 60 consecutive calendar months (all calendar months if less than 60) that give the highest average out of the 120 latest calendar months (all calendar months if less than 120). This amount is frozen as of the date the Accrued Benefit was frozen.

*Normal retirement date (NRD):* The earliest first day of the month after reaching the older of age 65 or the date 5 years after the first day of the plan year in which the participant entered the plan.

*Monthly pension benefit:*

For employees who were not former participants in The Oilgear Company Non-Contributory Pension Plan, no additional benefit will be earned after December 31, 2002, since service and pay were frozen as of this date.

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**Plan Provisions (continued)**

Prior to December 31, 2002, earned benefit was figured using the following formula:

*The greater of (1) and (2) below:*

(1) The product of \$6.00 and benefit service not exceeding 35 years; reduced by the Offset Reduction.

(2) 0.9125% of average monthly pay plus 0.5875% of average monthly pay in excess of the Social Security base, multiplied by benefit service not exceeding 35 years, reduced by the Offset Reduction.

However, if an employee was a participant in the Towler Hydraulics Retirement Plan, the accrued benefit will be equal to the benefit described above, plus the accrued benefit under the Towler Hydraulics Retirement Plan computed as of July 31, 1985, reduced by 10%.

For employees who were former participants in The Oilgear Company Non-Contributory Pension Plan, no additional benefit will be earned after December 31, 1997, since service was frozen as of this date. Prior to December 31, 1997, earned benefit is equal to the sum of the following (multiply across each row):

Multiplier	Service From	Service To	Month Multiplier
\$ 15.50	-	January 1, 1986	1
\$ 15.50	January 1, 1986	January 1, 1987	10/12
\$ 16.00	January 1, 1986	January 1, 1987	2/12
\$ 16.00	January 1, 1987	January 1, 1988	10/12
\$ 18.00	January 1, 1987	January 1, 1988	2/12
\$ 18.00	January 1, 1988	January 1, 1989	1
\$ 18.00	January 1, 1989	January 1, 1990	10/12
\$ 20.00	January 1, 1989	January 1, 1990	2/12
\$ 20.00	January 1, 1990	January 1, 1991	1
\$ 20.00	January 1, 1991	January 1, 1992	10/12
\$ 21.00	January 1, 1991	January 1, 1992	2/12
\$ 21.00	January 1, 1992	January 1, 1993	10/12
\$ 22.00	January 1, 1992	January 1, 1993	2/12
\$ 22.00	January 1, 1993	January 1, 1994	10/12
\$ 23.00	January 1, 1993	January 1, 1994	2/12
\$ 23.00	January 1, 1994	January 1, 1995	10/12
\$ 24.00	January 1, 1994	January 1, 1995	2/12
\$ 24.00	January 1, 1995	January 1, 1998	1

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**Plan Provisions** (continued)

However, total benefit service will not be more than 40 years, and benefit service before November 1, 1987 will not be more than 35 years. Oldest years of benefit service will be excluded first.

The accrued benefit shall not be less than the following benefit amounts:

- The accrued benefit determined under the rules of the plan as in effect on December 31, 1988 applied on the participant's transition date.
- For a participant who was in the Towler Hydraulics Retirement Plan, the accrued benefit he would have received under the Towler Hydraulics Retirement Plan, reduced by 10% to account for the difference in Normal Forms, and reduced by the Offset Reduction.
- For a participant who was in the Oilgear Company Fremont Shop Pension Plan, the special benefits to which he was entitled as determined under the rules of the Plan as in effect December 31, 1988 as of the participant's transition date.
- For an employee who was a former participant in the Oilgear Company Non-Contributory Pension Plan, the accrued benefit is reduced by  $\frac{1}{400}$  of 1% for each full or partial month from age 35 through 50, and  $\frac{4}{100}$  of 1% for each full or partial month from age 50 through 65 that the participant's spouse has the QPSA death benefit protection. A reduction does not apply after your normal retirement date.

*Offset Reduction:*

Offset reduction means the actuarial equivalent (calculated as of the date of termination of employment assuming commencement at the later of normal retirement or actual retirement) sum of the below benefits:

- The excess of the participant's vested account balance under the Oilgear Stock Retirement Plan and the amount by which the market value of the Employer stock exceeds the Oilgear Stock Retirement Plan's cost basis for such stock (if any).
- The benefit attributable to service under the Oilgear Company Non-Contributory Pension Plan or any other defined benefit plan maintained for the benefit of employees represented by District 10 of the International Association of Machinists and Aerospace Workers.

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**Plan Provisions** (continued)

*Monthly Pre-retirement spouse death benefit:*

**a) Qualified Preretirement Survivor Annuity (QPSA)**

Qualified preretirement survivor annuity shall be payable if the following requirements are met:

- i) The participant is survived by a spouse when he dies
- ii) The participant's vesting percentage on the date of his death was greater than zero
- iii) For an employee who was a former participant in The Oilgear Company Non-Contributory Pension Plan, if the participant has terminated employment with the employer, he has not waived the Qualified Preretirement Survivor Annuity. Any waiver of this benefit must be made separately.

A spouse may elect to start receiving QPSA payments on any later first day of the month after the death of the participant, or on the date of death if the participant could have elected to retire on that date – had he survived. If the spouse chooses to start benefits later, the benefit shall be the actuarial equivalent of the QPSA on the date the QPSA would otherwise have been payable. Benefits must start by the date the participant would have been 70 ½. If the spouse dies before the QPSA starts, the only death benefit payable from the participant's accrued benefit is that provided in (b) below.

**b) Single Sum or Fixed Period Death Benefit**

For an employee who was not a former participant in The Oilgear Company Non-Contributory Pension Plan, if the requirements in (a) have not been met on the date a participant dies, and such participant has completed a least one year of vesting service, a single sum death benefit shall be payable to the participant's beneficiary. The single sum death benefit shall be equal to the lesser of the following:

- i) 30 multiplied by the participant's basic monthly rate of compensation including the salary reduction contributions made as of the earlier of the date of his death, or December 31, 2002
- ii) 100 multiplied by the participant's accrued benefit calculated as if his employment with the employer had continued until the earlier of his normal retirement date or December 31, 2002, based on his average compensation as of the earlier of the date of his death or December 31, 2002

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**Plan Provisions** (continued)

For an employer who was a former participant in The Oilgear Company Non-Contributory Pension Plan, if the requirements in (a) above have not been met on the day the active participant dies and such participant has completed at least 5 years of vesting service, a fixed period death benefit shall be payable to the participant's beneficiary. The fixed period death benefit shall be equal to the participant's accrued benefit on the date of his death. Payments shall begin on the first day of the month after the participant's death and continue for a fixed period of 60 months. However, if the beneficiary is the participant's estate, the present value of the fixed period death benefit shall be payable in a single sum to the participant's estate.

**Eligibility for Benefits:**

*NRD: Retirement on NRD.*

*Early retirement:* For an employee who was NOT a former participant of The Oilgear Company Non-Contributory Pension Plan, age 55 and 10 years vesting service. For an employee who was a former participant in The Oilgear Company Non-Contributory Pension Plan, age 60 and 5 years of vesting service.

*Postponed retirement:* Retirement after NRD.

*Pre-retirement spouse benefit:* Death while eligible for Normal, Early, Postponed, or Deferred Vested Retirement benefits, with a surviving spouse.

*Disability:* Permanently and totally disabled.

**Monthly Benefits Paid Upon the Following Events:**

*Normal retirement:* Monthly Pension Benefit determined as of NRD.

*Early retirement:* For an Employee who was not a former participant in The Oilgear Company Non-Contributory Pension Plan, an Active Participant's retirement benefit on his Early Retirement Date shall be equal to his Accrued Benefit on such date, reduced by 5/9% (.00555) for each month (counting a partial month as a complete month) his Early Retirement Date precedes his Normal Retirement Date.

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**Plan Provisions** (continued)

However, for a Participant covered under the Plan as in effect on December 31, 1988, his retirement benefit on his Early Retirement Date shall not be less than the amount of such Participant's Accrued Benefit determined under the rules of the Plan as in effect on December 31, 1988, and as applied to the Participant on the Participant's Transition Date reduced by the Offset Reduction, reduced by  $\frac{1}{4}\%$  (.0025) for each month up to 36 months and  $\frac{5}{9}\%$  (.00555) for each additional month (counting a partial month as a complete month) his Early Retirement Date precedes Normal Retirement Date.

For an Employee who was a former participant in The Oilgear Company Non-Contributory Pension Plan, an Active Participant's retirement benefit on his Early Retirement Date shall be equal to his Accrued Benefit on such date, reduced by  $\frac{1}{4}\%$  for each month up to 36 months, and  $\frac{1}{2}\%$  for each additional month (counting a partial month as a complete month) his Early Retirement Date precedes the first day of the month after his 65th birthday.

*Postponed retirement:* For an Employee who was not a former participant in The Oilgear Company Non-Contributory Pension Plan, an Active Participant's retirement benefit on his Late Retirement Date shall be equal to the greater of (a) or (b) below:

(a) His Accrued Benefit on his Late Retirement Date.

(b) The Actuarial Equivalent of his Accrued Benefit (without his Offset Reduction) on his Normal Retirement Date, reduced by his Offset Reduction.

For an Employee who was a former participant in The Oilgear Company Non-Contributory Pension Plan, an Active Participant's retirement benefit on his Late Retirement Date shall be equal to the greater of (a) or (b) below:

(a) His Accrued Benefit on his Late Retirement Date.

(b) The actuarially increased benefit for Participants whose Late Retirement Date occurs after the April 1 following the calendar year in which he attains age 70  $\frac{1}{2}$  (January 1, 1997, if later).

*Death with pre-retirement spouse benefit:* Monthly pre-retirement spouse benefit is payable as outlined above.

*Disability:* For an employee who was a participant in The Oilgear Company Non-Contributory Pension Plan, the disability benefit shall be payable on the first day of the month on or after payment requirements are met, if the disability occurred on or after he completed 5 years of vesting service.

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**Plan Provisions** (continued)

**Forms of Payment:**

*Normal form:* For an employee who was not a former participant in The Oilgear Company Non-Contributory Pension Plan, a single life annuity with certain period, where the period is 10 years.

For an employee who was a former participant in The Oilgear Company Non-Contributory Pension Plan, a single life annuity with certain period, where the period is 5 years.

*Optional forms:* For an Employee who was not a former participant in The Oilgear Company Non-Contributory Pension Plan, the optional forms of retirement benefit shall be the following:

- (i) a straight life annuity;
- (ii) a fixed period annuity of 15 years;
- (iii) single life annuities with certain periods of 10 or 15 years; and
- (iv) survivorship life annuities with survivorship percentages of 50% or 75%.

For an Employee who was a former participant in The Oilgear Company Non-Contributory Pension Plan, the optional forms of retirement benefit shall be the following:

- (i) single life annuities with certain periods of 5 or 10 years; and
- (ii) a survivorship life annuity with survivorship percentage of 75%.

*Description of optional form conversion factors:* For an Employee who was not a former participant in The Oilgear Company Non-Contributory Pension Plan, the optional form conversion factors are determined on the basis of the rate of interest with a 2 month look-back and the mortality table set forth in Code Section 417(e)(3), subject to a floor for the Qualified Joint and Survivor Annuity.

For an Employee who was a former participant in The Oilgear Company Non-Contributory Pension Plan, the optional form conversion factors are determined on the basis of 6% interest and the mortality table described in Revenue Ruling 2001-62, subject to a floor.

**Maximum on Benefits and Pay:** All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

**Future Plan Changes:** No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions.

**OILGEAR COMPANY RETIREMENT PLAN**  
**SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)**  
**December 31, 2024**

**Employer Identification Number: 39-0514580**

**Plan Number: 001**

(a) *	(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
<b>Investments at Fair Value</b>				
*	Fidelity Institutional Asset Management Trust Company	Registered Investment Company FIMM Government Money Market	\$ 130,810	\$ 130,810
*	Fidelity Institutional Asset Management Trust Company	Registered Investment Company Texas Hydraulics - DAA T37144	<u>13,663,445</u>	<u>13,110,227</u>
<b>Total Investment at Fair Value</b>			<b><u>\$ 13,794,255</u></b>	<b><u>\$ 13,241,037</u></b>

\* Party-in-Interest

See Independent Auditor's Report.