

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

Department of the Treasury Internal Revenue Service

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).

2024

Department of Labor Employee Benefits Security Administration

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

Pension Benefit Guaranty Corporation

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... [X] an amended return/report [] a short plan year return/report... C If the plan is a collectively-bargained plan, check here... [] D Check box if filing under: [X] Form 5558 [] automatic extension [] the DFVC program... [] special extension... 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 ENVIRONMENTAL SCIENCE U.S. LLC 401(K) PLAN
1b Three-digit plan number (PN) 002
1c Effective date of plan 10/01/2022
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address... ENVIRONMENTAL SCIENCE U.S. LLC
5000 CENTREGREEN WAY SUITE 400 CARY, NC 27513
2b Employer Identification Number (EIN) 68-0348328
2c Plan Sponsor's telephone number 800-461-9330
2d Business code (see instructions) 115110

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

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

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

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

Form 5500 (2024) v. 240311

| | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|-----|
| 3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor | 3b Administrator's EIN | |
| | 3c Administrator's telephone number | |
| 4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name | 4b EIN | |
| | 4d PN | |
| 5 Total number of participants at the beginning of the plan year | 5 | 316 |
| 6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested..... | 6a(1) | 298 |
| | 6a(2) | 327 |
| | 6b | 0 |
| | 6c | 31 |
| | 6d | 358 |
| | 6e | 0 |
| | 6f | 358 |
| | 6g(1) | 276 |
| 6g(2) | 358 | |
| 6h | 11 | |
| 7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | 7 | |

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

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

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

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

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

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

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

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

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

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

Receipt Confirmation Code _____

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

| | | |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| A Name of plan ENVIRONMENTAL SCIENCE U.S. LLC 401(K) PLAN | B Three-digit plan number (PN) ▶ | 002 |
| C Plan sponsor's name as shown on line 2a of Form 5500 ENVIRONMENTAL SCIENCE U.S. LLC | D Employer Identification Number (EIN) 68-0348328 | |

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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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)

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| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 37 64 65 | RECORDKEEPER | 38379 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | 0 | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> |

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

| | |
|-------------------------------------------------------------------|----------------------------------|
| a Name: FRSCPA, PLLC | b EIN: 59-2482214 |
| c Position: CPA | |
| d Address: 1301 66TH STREET N. ST. PETERSBURG, FL 33710 | e Telephone: 727-347-1120 |

Explanation: FRSCPA, PLLC MERGED WITH KELLY PARTNERS DURING 2024 CAUSING A CHANGE IN FIRM NAME TO KELLY PARTNERS (FRS) ATTEST SERVICES LLP AND EIN TO 99-4124805.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

| | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small> | Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500. | <small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection |
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| | |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024 | |
| A Name of plan ENVIRONMENTAL SCIENCE U.S. LLC 401(K) PLAN | B Three-digit plan number (PN) ▶ 002 |
| C Plan sponsor's name as shown on line 2a of Form 5500 ENVIRONMENTAL SCIENCE U.S. LLC | D Employer Identification Number (EIN) 68-0348328 |

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

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

| | | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| a Total noninterest-bearing cash | 1a | 0 | 0 |
| b Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 0 | 0 |
| (2) Participant contributions | 1b(2) | 0 | 0 |
| (3) Other | 1b(3) | 0 | 0 |
| c General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 511538 | 716596 |
| (2) U.S. Government securities | 1c(2) | 0 | 0 |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | 0 | 0 |
| (B) All other | 1c(3)(B) | 0 | 0 |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | 0 | 0 |
| (B) Common | 1c(4)(B) | 0 | 0 |
| (5) Partnership/joint venture interests | 1c(5) | 0 | 0 |
| (6) Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| (7) Loans (other than to participants) | 1c(7) | 0 | 0 |
| (8) Participant loans | 1c(8) | 370162 | 410920 |
| (9) Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| (10) Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| (11) Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| (12) Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 16344497 | 29810109 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 0 | 0 |
| (15) Other | 1c(15) | 0 | 0 |

| 1d Employer-related investments: | | (a) Beginning of Year | (b) End of Year |
|--------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities..... | 1d(1) | 0 | 0 |
| (2) Employer real property..... | 1d(2) | 0 | 0 |
| e Buildings and other property used in plan operation..... | 1e | 0 | 0 |
| f Total assets (add all amounts in lines 1a through 1e)..... | 1f | 17226197 | 30937625 |
| Liabilities | | | |
| g Benefit claims payable..... | 1g | 0 | 0 |
| h Operating payables..... | 1h | 0 | 0 |
| i Acquisition indebtedness..... | 1i | 0 | 0 |
| j Other liabilities..... | 1j | 0 | 0 |
| k Total liabilities (add all amounts in lines 1g through 1j)..... | 1k | 0 | 0 |
| Net Assets | | | |
| l Net assets (subtract line 1k from line 1f)..... | 1l | 17226197 | 30937625 |

Part II Income and Expense Statement

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

| Income | | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| a Contributions: | | | |
| (1) Received or receivable in cash from: (A) Employers..... | 2a(1)(A) | 5592625 | |
| (B) Participants..... | 2a(1)(B) | 4936195 | |
| (C) Others (including rollovers)..... | 2a(1)(C) | 1867174 | |
| (2) Noncash contributions..... | 2a(2) | 0 | 12395994 |
| (3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2) | 2a(3) | | |
| b Earnings on investments: | | | |
| (1) Interest: | | | |
| (A) Interest-bearing cash (including money market accounts and certificates of deposit)..... | 2b(1)(A) | 38125 | 71067 |
| (B) U.S. Government securities..... | 2b(1)(B) | 0 | |
| (C) Corporate debt instruments..... | 2b(1)(C) | 0 | |
| (D) Loans (other than to participants)..... | 2b(1)(D) | 0 | |
| (E) Participant loans..... | 2b(1)(E) | 32942 | |
| (F) Other..... | 2b(1)(F) | 0 | |
| (G) Total interest. Add lines 2b(1)(A) through (F) | 2b(1)(G) | | 71067 |
| (2) Dividends: | | | |
| (A) Preferred stock..... | 2b(2)(A) | 0 | 716941 |
| (B) Common stock..... | 2b(2)(B) | 0 | |
| (C) Registered investment company shares (e.g. mutual funds)..... | 2b(2)(C) | 716941 | |
| (D) Total dividends. Add lines 2b(2)(A) , (B) , and (C) | 2b(2)(D) | | 716941 |
| (3) Rents..... | 2b(3) | | 0 |
| (4) Net gain (loss) on sale of assets: | | | |
| (A) Aggregate proceeds..... | 2b(4)(A) | 0 | 0 |
| (B) Aggregate carrying amount (see instructions)..... | 2b(4)(B) | 0 | |
| (C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result..... | 2b(4)(C) | | |
| (5) Unrealized appreciation (depreciation) of assets: | | | |
| (A) Real estate..... | 2b(5)(A) | 0 | 9081 |
| (B) Other..... | 2b(5)(B) | 9081 | |
| (C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B) | 2b(5)(C) | | |

| | (a) Amount | (b) Total |
|-------------------------------------------------------------------------------------------------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | 0 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | 2565617 |
| c Other income | 2c | 0 |
| d Total income. Add all income amounts in column (b) and enter total | 2d | 15758700 |

Expenses

| | | |
|---------------------------------------------------------------------------------------------|--------|---------|
| e Benefit payment and payments to provide benefits: | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 2006497 |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 |
| (3) Other | 2e(3) | 0 |
| (4) Total benefit payments. Add lines 2e(1) through (3) | 2e(4) | 2006497 |
| f Corrective distributions (see instructions) | 2f | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | 2379 |
| h Interest expense | 2h | 0 |
| i Administrative expenses: | | |
| (1) Salaries and allowances | 2i(1) | 0 |
| (2) Contract administrator fees | 2i(2) | 0 |
| (3) Recordkeeping fees | 2i(3) | 38379 |
| (4) IQPA audit fees | 2i(4) | 0 |
| (5) Investment advisory and investment management fees | 2i(5) | 17 |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | 0 |
| (7) Actuarial fees | 2i(7) | 0 |
| (8) Legal fees | 2i(8) | 0 |
| (9) Valuation/appraisal fees | 2i(9) | 0 |
| (10) Other trustee fees and expenses | 2i(10) | 0 |
| (11) Other expenses | 2i(11) | 0 |
| (12) Total administrative expenses. Add lines 2i(1) through (11) | 2i(12) | 38396 |
| j Total expenses. Add all expense amounts in column (b) and enter total | 2j | 2047272 |

Net Income and Reconciliation

| | | |
|-----------------------------------------------------------------|-------|----------|
| k Net income (loss). Subtract line 2j from line 2d | 2k | 13711428 |
| l Transfers of assets: | | |
| (1) To this plan | 2l(1) | 0 |
| (2) From this plan | 2l(2) | 0 |

Part III Accountant's Opinion

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

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

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

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

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

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

(1) Name: **KELLY PARTNERS FRS ATTEST SERVICE**

(2) EIN: **99-4124805**

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

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

Part IV Compliance Questions

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

During the plan year:

| | Yes | No | Amount |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|--------|
| a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) | | X | |
| b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.) | | X | |
| c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) | | X | |
| d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.) | | X | |
| e Was this plan covered by a fidelity bond? | X | | 500000 |
| f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | | X | |
| g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? | | X | |
| h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? | | X | |
| i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) | X | | |
| j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.) | | X | |
| k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? | | X | |
| l Has the plan failed to provide any benefit when due under the plan? | | X | |
| m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | | X | |
| n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. | | | |

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

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

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

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

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

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

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

| | | |
|--------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| A Name of plan <u>ENVIRONMENTAL SCIENCE U.S. LLC 401(K) PLAN</u> | B Three-digit plan number (PN) ▶ | <u>002</u> |
| C Plan sponsor's name as shown on line 2a of Form 5500 <u>ENVIRONMENTAL SCIENCE U.S. LLC</u> | D Employer Identification Number (EIN) <u>68-0348328</u> | |

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

a Name of contributing employer _____

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part VII IRS Compliance Questions

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

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

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

Environmental Science U.S. LLC 401(k) Plan

Financial Statements and Supplemental Schedule
December 31, 2024 and 2023

Environmental Science U.S. LLC 401(k) Plan

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Independent Auditors' Report

Plan Participants and Administrator
Environmental Science U.S. LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of Environmental Science U.S. LLC 401(k) 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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Environmental Science U.S. LLC 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 financial statements referred to above, 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 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material

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respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Environmental Science U.S. LLC 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Environmental Science U.S. LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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.

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 Environmental Science U.S. LLC 401(k) 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 Environmental Science U.S. LLC 401(k) 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.

Other Matter —Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their 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 schedule, other than the information in the supplemental schedule 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 schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Kelly Partners + FRS, LLC

St. Petersburg, Florida
December 8, 2025

Environmental Science U.S. LLC 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

| <i>December 31,</i> | 2024 | 2023 |
|------------------------------------------|----------------------|---------------|
| Assets | | |
| Investments , at fair value: | \$ 30,526,705 | \$ 16,856,036 |
| Receivables: | | |
| Notes receivable from participants | 410,920 | 370,162 |
| Participant contributions | - | 151,972 |
| Employer contributions | - | 199,463 |
| Total receivables | 410,920 | 721,597 |
| Net Assets Available for Benefits | \$ 30,937,625 | \$ 17,577,633 |

See accompanying notes to financial statements.

Environmental Science U.S. LLC 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2024

| <i>Year ended December 31,</i> | 2024 |
|-------------------------------------------------------------|----------------------|
| Additions to net assets attributed to: | |
| Investment income: | |
| Net appreciation in fair value of investments | \$ 2,565,617 |
| Interest and dividends | 755,066 |
| Other | 9,081 |
| Total investment income | 3,329,764 |
| Interest income, notes receivable from participants | 32,942 |
| Contributions: | |
| Participants | 4,784,222 |
| Participants, rollover | 1,867,174 |
| Employer | 5,393,162 |
| Total contributions | 12,044,558 |
| Total additions | 15,407,264 |
| Deductions from net assets attributable to: | |
| Benefits paid to participants | 2,008,876 |
| Administrative expenses | 38,396 |
| Total deductions | 2,047,272 |
| Net increase in net assets available for benefits | 13,359,992 |
| Net assets available for benefits, beginning of year | 17,577,633 |
| Net assets available for benefits, end of year | \$ 30,937,625 |

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

1. Plan Description

The following description of the Environmental Science U.S. LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more comprehensive description of the Plan's provisions.

- a) *General* – The Plan is a 401(k) defined contribution plan covering substantially all full-time employees of Environmental Science U.S. Inc. (the "Company"). The effective date of the Plan is October 1, 2022. The Plan has an age requirement of 18 years for participation and are eligible upon hire. Employees that are hired on or after the Plan's inception date are automatically enrolled in contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").
- b) *Contributions* – Each year participants may contribute to the Plan up to 50% of compensation subject to certain limitation under the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the calendar year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit plans or defined contribution plans (rollover).

The Plan automatically enrolls employees upon eligibility date at a deferral of 5% pre-tax. Employees are notified 35 days prior to the automatic enrollment date, during which they can opt out of automatic enrollment. The Plan also employs an automatic increase feature, that increases participant contributions by 1% on April 1st annually. Participants can opt out of the Plan or the automatic increase at any time.

The Company contributes a Safe Harbor match of 100% of the first 4% of participant deferrals, and 50% of the next 2% of deferrals. The Company also contributes a fixed 5% Profit Sharing contribution to all eligible participants, with exceptions detailed in the Plan Documents. Total employer contributions made for the years ended December 31, 2024 and 2023 was \$5,393,162 and \$4,330,993, respectively. No exceptions were noted regarding the Profit Sharing contributions in 2024.

When participants reach the annual IRS contribution limits they are automatically enrolled in after-tax contributions, which are not considered under 402(g) limits. Those who are age 50 or older are automatically enrolled

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

in catch-up contributions, then enrolled in after-tax contributions when they reach the annual catch-up limit. In 2024, the IRS limited 401k contributions to \$23,000 and catch-up contributions to \$7,500.

Participants direct the investment of their contributions and the Company's contribution into various investment options offered by the Plan. Participants may change their investment options at any time via the internet.

- c) *Participants Accounts* – Each participant's account is credited with the participant's contributions and allocation of (a) the Company's contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. Administrative expenses may be charged based on account balances or charged equally to each participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
- d) *Vesting* – Participants are vested immediately in their own contributions and Safe Harbor matching contributions, plus actual earnings thereon. Participants are 100% vested in the Company's profit sharing contributions after three years of service.
- e) *Notes receivable from Participants* – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Participants may have up to three loans outstanding at a time, with a limit of one loan taken per calendar year. The notes are secured by the balance in the participant's account and bear interest at Prime Rate, determined by the Wall Street Journal. Loans are not available to pay off other loans and cannot be refinanced. Participants must wait 20 days between the payoff date of a loan before the application for a new one. Loans may mature no later than 5 years after issue, unless used to purchase a primary residence. Principal and interest is paid ratably through payroll deductions.

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

- f) *Payment of Benefits* – In the case of retirement, death, disability or termination of employment, participants may elect to receive the vested accumulated value of their account in a lump sum distribution or installment payment.

In-service withdrawals are permitted for those age 59 ½ or older. Hardship withdrawals may be taken any time from participant and Safe Harbor amounts only. Participants may only withdraw employee contributions that have been maintained in their account for at least 24 months.

- g) *Forfeited accounts* – As of December 31, 2024 and 2023, the forfeiture account balance was \$99,879 and \$36,006, respectively. Forfeitures of nonvested balances may be used to pay Plan expenses or reduce employer discretionary contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan to make estimates and assumptions that affect the reported amounts of net assets and changes therein. Actual results could differ from these estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan’s gains

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain administrative costs of the Plan are paid directly by the Company.

3. Subsequent Events

The Plan has evaluated events and transactions through December 8, 2025, the date the financial statements were available to be issued.

4. Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental material was obtained from data that has been prepared and certified to as complete and accurate by the trustee, Fidelity Management Trust Company.

| <i>December 31,</i> | <i>2024</i> | <i>2023</i> |
|------------------------------------|----------------------|---------------|
| Investments, at fair value: | \$ 30,526,705 | \$ 16,856,036 |
| Notes receivable from participants | 410,920 | 370,162 |

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

| Year ended December 31, | 2024 |
|-----------------------------------------------------|---------------------|
| Investment income: | |
| Net appreciation in fair value of investments | \$ 2,565,617 |
| Interest and dividends | 755,066 |
| Other | 9,081 |
| Interest income, notes receivable from participants | 32,942 |

5. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and are classified within Level 1 of the fair value hierarchy.

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value.

| <i>Investment Assets at Fair Value</i> | | | | |
|-----------------------------------------|---------------------|---------|---------|---------------------|
| <i>December 31, 2024</i> | | | | |
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | \$29,810,109 | – | – | \$29,810,109 |
| Investments in the fair value hierarchy | <u>\$29,810,109</u> | – | – | 29,810,109 |
| Money market, measured at NAV (a) | | | | 716,596 |
| Total investments at fair value | | | | <u>\$30,526,705</u> |

| <i>Investment Assets at Fair Value</i> | | | | |
|-----------------------------------------|---------------------|---------|---------|---------------------|
| <i>December 31, 2023</i> | | | | |
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | \$16,344,498 | – | – | \$16,344,498 |
| Investments in the fair value hierarchy | <u>\$16,344,498</u> | – | – | 16,344,498 |
| Money market, measured at NAV (a) | | | | 511,538 |
| Total investments at fair value | | | | <u>\$16,856,036</u> |

(a) In accordance with the Fair Value Measurements topic, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of Net Assets Available for Benefits.

6. Risks and Uncertainties

The Plan utilizes various investment instruments, which are exposed to various risks, such as interest rates, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

7. Related Party Transactions

Certain Plan investments are managed by Fidelity. Fidelity is the trustee and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions.

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

8. Plan Termination

While the Company has not expressed any intent to terminate the Plan, it reserves the right at any time to amend, modify or terminate the Plan without the consent of any participant or beneficiary. In the event of such termination, the Plan provides that the participants shall immediately become 100% vested in their accounts, including all employer contributions.

9. Tax Status

The Plan is a pre-approved defined contribution plan ("Pre-approved Plan") sponsored by FMR LLC ("Fidelity"). Fidelity obtained its latest opinion letter dated June 30, 2020 that the Pre-approved Plan, as then designed, was in compliance with the applicable requirements of IRC. is designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan management believes that the Plan is currently designed, and is currently being operated, in compliance with applicable requirements of the IRC and, therefore, believes that the Plan is qualified, as the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

10. Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500.

| <i>December 31,</i> | <i>2024</i> | <i>2023</i> |
|------------------------------------------------------------|---------------------|--------------|
| Net assets available for benefits per financial statements | \$30,937,625 | \$17,577,633 |
| Less: Employer contribution receivable | - | (199,463) |
| Less: Participant contribution receivable | - | (151,972) |
| Less: Rounding | - | (1) |
| Net assets available for benefits per 5500 | \$30,937,625 | \$17,226,197 |

The following is a reconciliation of net change in net assets available for benefits per the financial statements to the Form 5500.

| <i>December 31,</i> | <i>2024</i> |
|------------------------------------------------------------|--------------|
| Net assets available for benefits per financial statements | \$13,359,992 |
| Less: Employer contribution receivable, prior year | 199,463 |
| Less: Participant contribution receivable, prior year | 151,972 |
| Less: Rounding, prior year | 1 |
| Net assets available for benefits per 5500 | \$13,711,428 |

Environmental Science U.S. LLC 401(k) Plan
Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
EIN: 68-0348328
Plan Number: 002

December 31, 2024

| (a) | (b) | (c) | (d) | (e) |
|--------------------------|------------------------------------|-----------------------------------------------------|---------------|----------------------|
| Identity of Issue | Description of Investment | Cost | Current Value | |
| Mutual Funds: | | | | |
| | JPMorgan | JPMorgan Government Bond Fund Class R6 | <i>a</i> | \$149,044 |
| | American Funds | American Funds American Mutual Fund Class R-6 | <i>a</i> | 672,457 |
| * | Fidelity | Fidelity U.S. Bond Index Fund | <i>a</i> | 300,889 |
| * | Fidelity | Fidelity 500 Index Fund | <i>a</i> | 4,425,674 |
| * | Fidelity | Fidelity Global ex U.S. Index Fund | <i>a</i> | 348,434 |
| * | Fidelity | Fidelity Mid Cap Index Fund | <i>a</i> | 853,990 |
| * | Fidelity | Fidelity Small Cap Index Fund | <i>a</i> | 559,802 |
| * | Fidelity | Fidelity Inflation-Protected Bond Index Fund | <i>a</i> | 151,330 |
| * | Fidelity | Fidelity Total Bond K6 Fund | <i>a</i> | 258,967 |
| * | Fidelity | Fidelity Blue Chip Growth K6 Fund | <i>a</i> | 2,632,749 |
| * | Fidelity | Fidelity International Capital Appreciation K6 Fund | <i>a</i> | 460,617 |
| * | Fidelity | Fidelity Freedom 2015 Fund Class K6 | <i>a</i> | 122,314 |
| * | Fidelity | Fidelity Freedom 2020 Fund Class K6 | <i>a</i> | 589,977 |
| * | Fidelity | Fidelity Freedom 2025 Fund Class K6 | <i>a</i> | 910,630 |
| * | Fidelity | Fidelity Freedom 2030 Fund Class K6 | <i>a</i> | 3,350,813 |
| * | Fidelity | Fidelity Freedom 2035 Fund Class K6 | <i>a</i> | 2,456,042 |
| * | Fidelity | Fidelity Freedom 2040 Fund Class K6 | <i>a</i> | 2,503,617 |
| * | Fidelity | Fidelity Freedom 2045 Fund Class K6 | <i>a</i> | 2,048,694 |
| * | Fidelity | Fidelity Freedom 2050 Fund Class K6 | <i>a</i> | 3,488,379 |
| * | Fidelity | Fidelity Freedom 2055 Fund Class K6 | <i>a</i> | 2,736,527 |
| * | Fidelity | Fidelity Freedom 2060 Fund Class K6 | <i>a</i> | 471,055 |
| * | Fidelity | Fidelity Freedom Retirement Fund Class K6 | <i>a</i> | 7 |
| * | Fidelity | Fidelity Government Money Market Fund Class K6 | <i>a</i> | 716,596 |
| * | Fidelity | Fidelity Freedom 2065 Fund Class K6 | <i>a</i> | 318,101 |
| Total investments | | | | \$ 30,526,705 |
| | | Secured by participant accounts through | | |
| * | Notes receivable from participants | January 2030; interest rate 7.00% - 8.50% | | \$ 410,920 |

This supplemental material lists assets held at December 31, 2024 as required by the Department of Labor Rules and Regulations for Reporting and Disclosure.

* Indicates a party-in-interest to the Plan.

a The cost of participant-directed investments is not required to be disclosed.

See accompanying Independent Auditors' Report.

Environmental Science U.S. LLC 401(k) Plan

Financial Statements and Supplemental Schedule
December 31, 2024 and 2023

Environmental Science U.S. LLC 401(k) Plan

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Independent Auditors' Report

Plan Participants and Administrator
Environmental Science U.S. LLC 401(k) Plan

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

We have performed audits of the accompanying financial statements of Environmental Science U.S. LLC 401(k) 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). The financial statements comprise the statements of net assets available for benefits as of December 31, 2024 and 2023, and the related statement of changes in net assets available for benefits for the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of Environmental Science U.S. LLC 401(k) Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 financial statements referred to above, 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 financial statements referred to above related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material

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Office (727) 347 1120 | Email kpfrs@kellypartners.com

kellypartners.com

respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. 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 Environmental Science U.S. LLC 401(k) Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Environmental Science U.S. LLC 401(k) Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

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

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.

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 Environmental Science U.S. LLC 401(k) 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 Environmental Science U.S. LLC 401(k) 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.

Other Matter —Supplemental Schedule Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2024 is presented for purposes of additional analysis and is not a required part of the financial statements but is 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 schedule, 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 schedule that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, other than the information agreed to or derived from the certified investment information, including their 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 schedule, other than the information in the supplemental schedule 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 schedule related to assets held by and certified to by a qualified institution agrees to or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Kelly Partners + FRS, LLC

St. Petersburg, Florida
December 8, 2025

Environmental Science U.S. LLC 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2024 and 2023

| <i>December 31,</i> | 2024 | 2023 |
|------------------------------------------|----------------------|---------------|
| Assets | | |
| Investments , at fair value: | \$ 30,526,705 | \$ 16,856,036 |
| Receivables: | | |
| Notes receivable from participants | 410,920 | 370,162 |
| Participant contributions | - | 151,972 |
| Employer contributions | - | 199,463 |
| Total receivables | 410,920 | 721,597 |
| Net Assets Available for Benefits | \$ 30,937,625 | \$ 17,577,633 |

See accompanying notes to financial statements.

Environmental Science U.S. LLC 401(k) Plan
Statement of Changes in Net Assets Available for Benefits
Year ended December 31, 2024

| <i>Year ended December 31,</i> | 2024 |
|-------------------------------------------------------------|----------------------|
| Additions to net assets attributed to: | |
| Investment income: | |
| Net appreciation in fair value of investments | \$ 2,565,617 |
| Interest and dividends | 755,066 |
| Other | 9,081 |
| Total investment income | 3,329,764 |
| Interest income, notes receivable from participants | 32,942 |
| Contributions: | |
| Participants | 4,784,222 |
| Participants, rollover | 1,867,174 |
| Employer | 5,393,162 |
| Total contributions | 12,044,558 |
| Total additions | 15,407,264 |
| Deductions from net assets attributable to: | |
| Benefits paid to participants | 2,008,876 |
| Administrative expenses | 38,396 |
| Total deductions | 2,047,272 |
| Net increase in net assets available for benefits | 13,359,992 |
| Net assets available for benefits, beginning of year | 17,577,633 |
| Net assets available for benefits, end of year | \$ 30,937,625 |

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

1. Plan Description

The following description of the Environmental Science U.S. LLC 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan Agreement for a more comprehensive description of the Plan's provisions.

- a) *General* – The Plan is a 401(k) defined contribution plan covering substantially all full-time employees of Environmental Science U.S. Inc. (the "Company"). The effective date of the Plan is October 1, 2022. The Plan has an age requirement of 18 years for participation and are eligible upon hire. Employees that are hired on or after the Plan's inception date are automatically enrolled in contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").
- b) *Contributions* – Each year participants may contribute to the Plan up to 50% of compensation subject to certain limitation under the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the calendar year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit plans or defined contribution plans (rollover).

The Plan automatically enrolls employees upon eligibility date at a deferral of 5% pre-tax. Employees are notified 35 days prior to the automatic enrollment date, during which they can opt out of automatic enrollment. The Plan also employs an automatic increase feature, that increases participant contributions by 1% on April 1st annually. Participants can opt out of the Plan or the automatic increase at any time.

The Company contributes a Safe Harbor match of 100% of the first 4% of participant deferrals, and 50% of the next 2% of deferrals. The Company also contributes a fixed 5% Profit Sharing contribution to all eligible participants, with exceptions detailed in the Plan Documents. Total employer contributions made for the years ended December 31, 2024 and 2023 was \$5,393,162 and \$4,330,993, respectively. No exceptions were noted regarding the Profit Sharing contributions in 2024.

When participants reach the annual IRS contribution limits they are automatically enrolled in after-tax contributions, which are not considered under 402(g) limits. Those who are age 50 or older are automatically enrolled

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

in catch-up contributions, then enrolled in after-tax contributions when they reach the annual catch-up limit. In 2024, the IRS limited 401k contributions to \$23,000 and catch-up contributions to \$7,500.

Participants direct the investment of their contributions and the Company's contribution into various investment options offered by the Plan. Participants may change their investment options at any time via the internet.

- c) *Participants Accounts* – Each participant's account is credited with the participant's contributions and allocation of (a) the Company's contribution and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. Administrative expenses may be charged based on account balances or charged equally to each participant. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.
- d) *Vesting* – Participants are vested immediately in their own contributions and Safe Harbor matching contributions, plus actual earnings thereon. Participants are 100% vested in the Company's profit sharing contributions after three years of service.
- e) *Notes receivable from Participants* – Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. Participants may have up to three loans outstanding at a time, with a limit of one loan taken per calendar year. The notes are secured by the balance in the participant's account and bear interest at Prime Rate, determined by the Wall Street Journal. Loans are not available to pay off other loans and cannot be refinanced. Participants must wait 20 days between the payoff date of a loan before the application for a new one. Loans may mature no later than 5 years after issue, unless used to purchase a primary residence. Principal and interest is paid ratably through payroll deductions.

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

- f) *Payment of Benefits* – In the case of retirement, death, disability or termination of employment, participants may elect to receive the vested accumulated value of their account in a lump sum distribution or installment payment.

In-service withdrawals are permitted for those age 59 ½ or older. Hardship withdrawals may be taken any time from participant and Safe Harbor amounts only. Participants may only withdraw employee contributions that have been maintained in their account for at least 24 months.

- g) *Forfeited accounts* – As of December 31, 2024 and 2023, the forfeiture account balance was \$99,879 and \$36,006, respectively. Forfeitures of nonvested balances may be used to pay Plan expenses or reduce employer discretionary contributions.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”).

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan to make estimates and assumptions that affect the reported amounts of net assets and changes therein. Actual results could differ from these estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price). See Note 5 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan’s gains

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

and losses on investments bought and sold as well as held during the year.

Notes Receivable From Participants

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

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain administrative costs of the Plan are paid directly by the Company.

3. Subsequent Events

The Plan has evaluated events and transactions through December 8, 2025, the date the financial statements were available to be issued.

4. Information Prepared and Certified by the Trustee

The following information included in the accompanying financial statements and supplemental material was obtained from data that has been prepared and certified to as complete and accurate by the trustee, Fidelity Management Trust Company.

| <i>December 31,</i> | <i>2024</i> | <i>2023</i> |
|------------------------------------|----------------------|---------------|
| Investments, at fair value: | \$ 30,526,705 | \$ 16,856,036 |
| Notes receivable from participants | 410,920 | 370,162 |

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

| Year ended December 31, | 2024 |
|-----------------------------------------------------|---------------------|
| Investment income: | |
| Net appreciation in fair value of investments | \$ 2,565,617 |
| Interest and dividends | 755,066 |
| Other | 9,081 |
| Interest income, notes receivable from participants | 32,942 |

5. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, and Level 3 inputs are unobservable and have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Plan measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

Following is a description of the valuation methodologies used for assets measured at fair value.

Mutual Funds - Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and are classified within Level 1 of the fair value hierarchy.

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value.

| <i>Investment Assets at Fair Value</i> | | | | |
|-----------------------------------------|---------------------|---------|---------|---------------------|
| <i>December 31, 2024</i> | | | | |
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | \$29,810,109 | – | – | \$29,810,109 |
| Investments in the fair value hierarchy | <u>\$29,810,109</u> | – | – | <u>29,810,109</u> |
| Money market, measured at NAV (a) | | | | 716,596 |
| Total investments at fair value | | | | <u>\$30,526,705</u> |

| <i>Investment Assets at Fair Value</i> | | | | |
|-----------------------------------------|---------------------|---------|---------|---------------------|
| <i>December 31, 2023</i> | | | | |
| | Level 1 | Level 2 | Level 3 | Total |
| Mutual funds | \$16,344,498 | – | – | \$16,344,498 |
| Investments in the fair value hierarchy | <u>\$16,344,498</u> | – | – | <u>16,344,498</u> |
| Money market, measured at NAV (a) | | | | 511,538 |
| Total investments at fair value | | | | <u>\$16,856,036</u> |

(a) In accordance with the Fair Value Measurements topic, certain investments that were measured at NAV per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of Net Assets Available for Benefits.

6. Risks and Uncertainties

The Plan utilizes various investment instruments, which are exposed to various risks, such as interest rates, credit, and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the financial statements.

7. Related Party Transactions

Certain Plan investments are managed by Fidelity. Fidelity is the trustee and recordkeeper for the Plan and, therefore, these transactions qualify as party in interest transactions.

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

8. Plan Termination

While the Company has not expressed any intent to terminate the Plan, it reserves the right at any time to amend, modify or terminate the Plan without the consent of any participant or beneficiary. In the event of such termination, the Plan provides that the participants shall immediately become 100% vested in their accounts, including all employer contributions.

9. Tax Status

The Plan is a pre-approved defined contribution plan ("Pre-approved Plan") sponsored by FMR LLC ("Fidelity"). Fidelity obtained its latest opinion letter dated June 30, 2020 that the Pre-approved Plan, as then designed, was in compliance with the applicable requirements of IRC. is designed in accordance with applicable sections of the IRC. Although the Plan has been amended since receiving the opinion letter, the Plan management believes that the Plan is currently designed, and is currently being operated, in compliance with applicable requirements of the IRC and, therefore, believes that the Plan is qualified, as the related trust is tax-exempt. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Environmental Science U.S. LLC 401(k) Plan

Notes to the Financial Statements

December 31, 2024 and 2023

10. Reconciliation of financial statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500.

| <i>December 31,</i> | <i>2024</i> | <i>2023</i> |
|------------------------------------------------------------|---------------------|--------------|
| Net assets available for benefits per financial statements | \$30,937,625 | \$17,577,633 |
| Less: Employer contribution receivable | - | (199,463) |
| Less: Participant contribution receivable | - | (151,972) |
| Less: Rounding | - | (1) |
| Net assets available for benefits per 5500 | \$30,937,625 | \$17,226,197 |

The following is a reconciliation of net change in net assets available for benefits per the financial statements to the Form 5500.

| <i>December 31,</i> | <i>2024</i> |
|------------------------------------------------------------|--------------|
| Net assets available for benefits per financial statements | \$13,359,992 |
| Less: Employer contribution receivable, prior year | 199,463 |
| Less: Participant contribution receivable, prior year | 151,972 |
| Less: Rounding, prior year | 1 |
| Net assets available for benefits per 5500 | \$13,711,428 |

Environmental Science U.S. LLC 401(k) Plan
Form 5500, Schedule H, Line 4i – Schedule of Assets (Held at End of Year)
EIN: 68-0348328
Plan Number: 002

December 31, 2024

| (a) | (b) | (c) | (d) | (e) |
|--------------------------|------------------------------------|-----------------------------------------------------|---------------|----------------------|
| Identity of Issue | Description of Investment | Cost | Current Value | |
| Mutual Funds: | | | | |
| | JPMorgan | JPMorgan Government Bond Fund Class R6 | <i>a</i> | \$149,044 |
| | American Funds | American Funds American Mutual Fund Class R-6 | <i>a</i> | 672,457 |
| * | Fidelity | Fidelity U.S. Bond Index Fund | <i>a</i> | 300,889 |
| * | Fidelity | Fidelity 500 Index Fund | <i>a</i> | 4,425,674 |
| * | Fidelity | Fidelity Global ex U.S. Index Fund | <i>a</i> | 348,434 |
| * | Fidelity | Fidelity Mid Cap Index Fund | <i>a</i> | 853,990 |
| * | Fidelity | Fidelity Small Cap Index Fund | <i>a</i> | 559,802 |
| * | Fidelity | Fidelity Inflation-Protected Bond Index Fund | <i>a</i> | 151,330 |
| * | Fidelity | Fidelity Total Bond K6 Fund | <i>a</i> | 258,967 |
| * | Fidelity | Fidelity Blue Chip Growth K6 Fund | <i>a</i> | 2,632,749 |
| * | Fidelity | Fidelity International Capital Appreciation K6 Fund | <i>a</i> | 460,617 |
| * | Fidelity | Fidelity Freedom 2015 Fund Class K6 | <i>a</i> | 122,314 |
| * | Fidelity | Fidelity Freedom 2020 Fund Class K6 | <i>a</i> | 589,977 |
| * | Fidelity | Fidelity Freedom 2025 Fund Class K6 | <i>a</i> | 910,630 |
| * | Fidelity | Fidelity Freedom 2030 Fund Class K6 | <i>a</i> | 3,350,813 |
| * | Fidelity | Fidelity Freedom 2035 Fund Class K6 | <i>a</i> | 2,456,042 |
| * | Fidelity | Fidelity Freedom 2040 Fund Class K6 | <i>a</i> | 2,503,617 |
| * | Fidelity | Fidelity Freedom 2045 Fund Class K6 | <i>a</i> | 2,048,694 |
| * | Fidelity | Fidelity Freedom 2050 Fund Class K6 | <i>a</i> | 3,488,379 |
| * | Fidelity | Fidelity Freedom 2055 Fund Class K6 | <i>a</i> | 2,736,527 |
| * | Fidelity | Fidelity Freedom 2060 Fund Class K6 | <i>a</i> | 471,055 |
| * | Fidelity | Fidelity Freedom Retirement Fund Class K6 | <i>a</i> | 7 |
| * | Fidelity | Fidelity Government Money Market Fund Class K6 | <i>a</i> | 716,596 |
| * | Fidelity | Fidelity Freedom 2065 Fund Class K6 | <i>a</i> | 318,101 |
| Total investments | | | | \$ 30,526,705 |
| | | Secured by participant accounts through | | |
| * | Notes receivable from participants | January 2030; interest rate 7.00% - 8.50% | | \$ 410,920 |

This supplemental material lists assets held at December 31, 2024 as required by the Department of Labor Rules and Regulations for Reporting and Disclosure.

* Indicates a party-in-interest to the Plan.

a The cost of participant-directed investments is not required to be disclosed.

See accompanying Independent Auditors' Report.