

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2025 and ending 02/28/2025

- A This return/report is for: a multiemployer plan, a multiple-employer plan, a single-employer plan, a DFE, etc.
B This return/report is: the first return/report, the final return/report, an amended return/report, a short plan year return/report, etc.
C If the plan is a collectively-bargained plan, check here.
D Check box if filing under: Form 5558, automatic extension, special extension, the DFVC program, etc.
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: AGR INTERNATIONAL, INC. RETIREMENT SAVINGS PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 01/01/1988
2a Plan sponsor's name (employer, if for a single-employer plan): AGR INTERNATIONAL, INC.
2b Employer Identification Number (EIN): 25-1054058
2c Plan Sponsor's telephone number: 724-482-2163
2d Business code (see instructions): 339900

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

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

Table with 4 columns: SIGN HERE, Signature, Date, and Name. Rows include plan administrator, employer/plan sponsor, and DFE.

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

Form 5500 (2024) v. 240311

<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN	
	<b>4d</b> PN	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	177
<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ). <b>a(1)</b> Total number of active participants at the beginning of the plan year ..... <b>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) ..... <b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... <b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	148
	<b>6a(2)</b>	0
	<b>6b</b>	0
	<b>6c</b>	0
	<b>6d</b>	0
	<b>6e</b>	0
	<b>6f</b>	0
	<b>6g(1)</b>	177
	<b>6g(2)</b>	0
<b>6h</b>	0	
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	

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

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

<b>9a</b> Plan funding arrangement (check all that apply)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input 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)

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

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

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

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

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

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

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

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<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2025** and ending **02/28/2025**

<b>A</b> Name of plan <b>AGR INTERNATIONAL, INC. RETIREMENT SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>AGR INTERNATIONAL, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>25-1054058</b>	

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

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

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

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

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

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

**THE VANGUARD GROUP, INC.**

**23-1945930**

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

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

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

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

THE VANGUARD GROUP, INC.

23-1945930

(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?
15 25 52 99	NONE	450	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 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.

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

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

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<b>SCHEDULE D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2025 and ending 02/28/2025

<b>A</b> Name of plan <u>AGR INTERNATIONAL, INC. RETIREMENT SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>AGR INTERNATIONAL, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>25-1054058</u>	

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: VFTC RETIREMENT SAVINGS TRUST

**b** Name of sponsor of entity listed in (a): VANGUARD FIDUCIARY TRUST COMPANY

<b>c</b> EIN-PN <u>45-5436422-022</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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

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

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

**c** EIN-PN

**d** Entity code

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



<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2025</b> and ending <b>02/28/2025</b>	
<b>A</b> Name of plan <b>AGR INTERNATIONAL, INC. RETIREMENT SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>002</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>AGR INTERNATIONAL, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>25-1054058</b>

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

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

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	32555344	0
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	0
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	32555344	0

**Part II Income and Expense Statement**

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

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		0
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	22010	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		22010
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>		
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		14421
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		534266
<b>c</b> Other income .....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		570697

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	1445559	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		1445559
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>		
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>		
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>		
(8) Legal fees .....	<b>2i(8)</b>		
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	450	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		450
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		1446009

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-875312
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		31680032

**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: MAUST & ASSOCIATES

(2) EIN: 25-1659207

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?  Yes  No  
If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

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

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> PN(s)
INDICOR RETIREMENT SAVINGS PLAN 103	42-1445752	001

**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 \_\_\_\_\_.

<b>SCHEDULE R</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Retirement Plan Information</b>  This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2025 and ending 02/28/2025

<b>A</b> Name of plan <u>AGR INTERNATIONAL, INC. RETIREMENT SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>002</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>AGR INTERNATIONAL, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>25-1054058</u>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
<b>2</b> 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): <u>26-2186884</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	3	

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>If the plan is a defined benefit plan, go to line 8.</b>			
<b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	6a		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b		
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> 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.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</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.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Part VII IRS Compliance Questions**

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

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

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

RETIREMENT SAVINGS PLAN OF AGR INTERNATIONAL, INC.

Index to Financial Statements and Schedules

Two-Months Ended February 28, 2025

and

Year Ended December 31, 2024

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FINANCIAL STATEMENTS	
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	<u>Schedules</u>
Assets Held for Investment Purposes:	
At the End of the Plan Year	None
Acquired and Disposed of During the Plan Year	None
Loans or Fixed Income Obligations	None
Leases in Default or Classified as Uncollectible	None
Nonexempt Party-in-Interest Transactions	None
Delinquent Participant Contributions	None
Schedule of Party-in-Interest Transactions	None
Reportable Transactions	None

# MAUST & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

205 SUNSET DRIVE  
SUITE SIX  
BUTLER, PA 16001  
TEL (724) 285-9596  
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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator  
Retirement Savings Plan for Employees of  
AGR International, Inc.:

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

We have performed audits of the accompanying financial statements of AGR International, Inc. Retirement Savings 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 February 28, 2025 and December 31, 2024, and the related statement of changes in net assets available for benefits for the two-months ended February 28, 2025 and the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of AGR International, Inc. Retirement Saving 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 certifications from a qualified institution as of February 28, 2025 and December 31, 2024, and for the two-months ended February 28, 2025 and the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 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 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 the AGR International, Inc. Retirement Savings Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of 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 the AGR International, Inc. Retirement Savings 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 the AGR International, Inc. Retirement Savings Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the AGR International, Inc. Retirement Savings 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 disclosures 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.

*Mauw & Associates*

Butler, Pennsylvania  
December 11, 2025

RETIREMENT SAVINGS PLAN OF  
AGR INTERNATIONAL, INC.

Financial Statements and Schedules

February 28, 2025

and

December 31, 2024

(With Independent Auditor's Report Thereon)

RETIREMENT SAVINGS PLAN OF AGR INTERNATIONAL, INC.

Index to Financial Statements and Schedules

Two-Months Ended February 28, 2025

and

Year Ended December 31, 2024

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FINANCIAL STATEMENTS

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for Benefits 6

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Schedules

Assets Held for Investment Purposes:

At the End of the Plan Year None

Acquired and Disposed of During the Plan Year None

Loans or Fixed Income Obligations None

Leases in Default or Classified as Uncollectible None

Nonexempt Party-in-Interest Transactions None

Delinquent Participant Contributions None

Schedule of Party-in-Interest Transactions None

Reportable Transactions None

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## INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator  
Retirement Savings Plan for Employees of  
AGR International, Inc.:

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

We have performed audits of the accompanying financial statements of AGR International, Inc. Retirement Savings 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 February 28, 2025 and December 31, 2024, and the related statement of changes in net assets available for benefits for the two-months ended February 28, 2025 and the year ended December 31, 2024, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of AGR International, Inc. Retirement Saving 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 certifications from a qualified institution as of February 28, 2025 and December 31, 2024, and for the two-months ended February 28, 2025 and the year ended December 31, 2024, stating that the certified investment information, as described in Note 3 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 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 the AGR International, Inc. Retirement Savings Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of 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 the AGR International, Inc. Retirement Savings 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 the AGR International, Inc. Retirement Savings Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the AGR International, Inc. Retirement Savings 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 disclosures 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.

*Mauw & Associates*

Butler, Pennsylvania  
December 11, 2025

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

Two-Months Ended February 28, 2025  
and  
Year Ended December 31, 2024

	<u>2025</u>	<u>2024</u>
Assets:		
Investments, at fair value:		
PIMCO All Asset Fund	\$ -	\$ 4,375
PIMCO Total Return Fund	-	198,434
Vanguard Global Credit Bond Fund	-	134,257
Vanguard 500 Index Fund	-	2,661,350
Vanguard Emerging Markets Stock Index Fund	-	205,231
Vanguard Equity Income Fund	-	1,002,628
Vanguard Explorer Fund	-	1,068,053
Vanguard GNMA Fund	-	109,994
Vanguard High-Yield Corp. Fund	-	244,373
Vanguard LifeStrategy Conservative Growth Fund	-	196,034
Vanguard LifeStrategy Growth Fund	-	260,137
Vanguard LifeStrategy Income Fund	-	116,425
Vanguard LifeStrategy Moderate Growth Fund	-	508,150
Vanguard Mid-Cap Growth Fund	-	644,164
Vanguard Mid-Cap Index Fund	-	698,170
Vanguard Real Estate Index Fund	-	247,783
Vanguard Selected Value Fund	-	841,050
Vanguard Small-Cap Index Fund	-	317,389
Vanguard Small-Cap Value Index Fund	-	502,374
Vanguard Target Retirement 2020 Fund	-	487,061
Vanguard Target Retirement 2025 Fund	-	4,278,300
Vanguard Target Retirement 2030 Fund	-	1,489,485
Vanguard Target Retirement 2035 Fund	-	2,051,163
Vanguard Target Retirement 2040 Fund	-	659,402
Vanguard Target Retirement 2045 Fund	-	840,726
Vanguard Target Retirement 2050 Fund	-	1,112,168
Vanguard Target Retirement 2055 Fund	-	78,698
Vanguard Target Retirement 2060 Fund	-	464,884
Vanguard Target Retirement 2065 Fund	-	11,925
Vanguard Target Retirement 2070 Fund	-	70,386
Vanguard Target Retirement Income	-	1,080,578
Vanguard U.S. Growth Fund	-	2,601,646
Vanguard Total Bond Market Index Fund	-	1,301,994
Vanguard Total International Stock Index Fund	-	963,832
Vanguard Cash Reserves Federal Money Market Fund Admiral Shares	-	1,314,385
Vanguard Retirement Savings Trust	-	3,551,978
	-	32,318,982
Net Assets Reflecting Investments at Fair Value	-	32,318,982
Adjustment From Fair Value to Contract Value for Fully Benefit-Responsive Investment Contract	-	236,362
	-	236,362
Net Assets Available For Benefits	\$ -	\$ 32,555,344

See accompanying Notes, which are an integral part of the Financial Statements.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Two-Months Ended February 28, 2025  
and  
Year Ended December 31, 2024

	<u>2025</u>	<u>2024</u>
Additions:		
Contributions:		
Participants	\$ -	\$ 1,070,423
Employer	-	759,750
	-	1,830,173
Total Contributions		
	-	1,830,173
Investment Income:		
Net Appreciation in Fair Value of Investments	-	1,778,598
Net Realized Gain on Sale of Investments	534,266	181,241
Interest and Dividend Income	36,431	1,400,242
	570,697	3,360,081
Total Investment Income		
	570,697	3,360,081
Total Additions		
	570,697	5,190,254
Distributions to Participants		
	(1,446,009)	(5,046,148)
Net (Decrease) Increase		
	(875,312)	144,106
Transfer of Plan Assets Due to Merger		
	(31,680,032)	-
Net Assets Available For Benefits		
Beginning of Year	32,555,344	32,411,238
Net Assets Available For Benefits		
End of Year	\$ -	\$ 32,555,344

See accompanying Notes, which are an integral part of the Financial Statements.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

February 28, 2025 and December 31, 2024

Note 1. Description of Plan

The following brief description of the AGR International, Inc. Retirement Savings Plan is provided for general information purposes only. Participants should refer to the plan agreement for a more complete description of the Plan provisions.

- A. General. The Plan is a discretionary contribution plan with 401(k) salary deferral features and was established in 1988. Effective April 1, 2009, the Plan covers every employed person in the service of the Company who has attained age 21 and has completed 500 hours of service. Prior to April 1, 2009, the attained age was the same but employees had to complete 1,000 hours of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).
- B. Contributions. Participants may voluntarily contribute up to 85% of their compensation. The Company determines annually whether to make matching contributions and if so, in what amounts. The Company has three other types of employer contributions. These contributions include: a base non-matching contribution; an age-determined non-matching contribution and a discretionary contribution. The base non-matching contribution permits the Plan to use the safe harbor nonelective contribution provisions of Section 401(k)(12) of the Internal Revenue Code (IRC). The safe harbor provision allows participants to use a higher elective contribution percentage rate.

For 2024, the Company made base non-matching contributions equal to 4% of compensation on behalf of each participant regardless of whether they made voluntary contributions to the Plan. In addition, the Company made age-determined non-matching contributions for participants in the Plan who were hired by the Company prior to June 30, 2002 and who were eligible to participate in the Company's frozen defined benefit pension plan prior to June 30, 2002, or who would have been eligible to participate in the Plan effective July 1, 2002, and who were at least 35 years old as of that date. The contribution percentages ranged from .5% to 3% depending on a sliding age-based scale. There were no discretionary contributions made for 2025 and 2024.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 1. Description of Plan - (Continued)

B. Contributions - (Continued)

Employees are immediately vested in their voluntary and employer contributions including any investment earnings.

The Plan was amended December 18, 2024 to freeze the Plan effective December 31, 2024. Accordingly, no contributions including participant and employer contributions of any kind will be made after December 31, 2024.

C. Investment Options. Upon enrollment in the Plan, a participant may contribute to or exchange among the investment group of funds in one percent increments. Employees may invest in the following thirty-five funds and/or trust:

PIMCO All Asset Fund: This fund seeks maximum real (inflation adjusted) return, consistent with preservation of real capital and prudent investment management. It is a "fund of funds" that invests in a select group of PIMCO-managed mutual funds, rather than in individual securities. In addition to investing in traditional asset classes - stocks, bonds and short-term investments - the underlying funds may also hold positions in alternative markets, including Treasury Inflation Protected Securities (TIPS), commodities, real estate and international fixed income securities.

PIMCO Total Return Fund: The fund seeks maximum total return consistent with preservation of capital and prudent investment management. The fund invests in bonds maintaining an average duration ranging between three and six years. The bonds that the fund invests in include U.S. government and corporate debt securities; mortgage and other asset-backed securities; U.S. dollar and foreign currency-denominated securities of foreign issuers and money market instruments.

Vanguard Global Credit Bond Fund: The fund seeks to provide a moderate and sustainable level of income by investing in securities issued in various international companies. Normally the fund invests at least 80% of its assets in debt securities including corporate and non-corporate obligations

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 1 Description of Plan - (Continued)

C. Investment Options - (Continued)

Vanguard 500 Index Fund: The fund seeks long-term growth of capital and income from dividends. The fund holds all 500 stocks that make up the Standard & Poor's 500 index in proportion to their weighting in the index. The fund remains fully invested in stocks at all times.

Vanguard Emerging Markets Stock Index Fund: The fund seeks to track the performance of a benchmark index that measures the investment return of stocks issued by companies located in emerging market countries.

Vanguard Equity Income Fund: The fund seeks a stable, high level of dividend income and long-term growth of income and capital. The fund invests in a diversified group of large and mid-capitalization stocks with above-average dividend yields and reasonable prospects for long-term price appreciation.

Vanguard Explorer Fund: The fund seeks long-term growth of capital. The fund invests mainly in the stocks of smaller companies that have above average prospects for growth, which typically have a market value at the time of purchase of less than two billion. These companies often provide no dividend income.

Vanguard GNMA Fund: This fund seeks a high and sustainable level of interest income. The fund invests in a broad range of mortgage-backed securities issued by the Government National Mortgage Association (GNMA). An agency of the U.S. Government, GNMA guarantees the timely payment of interest and principal of the securities, each of which represents a pool of individual mortgage loans.

Vanguard High-Yield Corporate Fund: The fund seeks to provide a high level of current income by mainly investing in diversified groups of high-yielding, high-risk corporate bonds—commonly known as "junk bonds with medium and lower-range credit-quality ratings. These bonds mostly have short and intermediate term maturities.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 1. Description of Plan - (Continued)

C. Investment Options - (Continued)

Vanguard LifeStrategy Conservative Growth Fund: The fund seeks to provide current income and low to moderate capital appreciation. The fund does not buy securities directly; instead, it invests in other Vanguard funds according to a fixed formula that over time should reflect an allocation of approximately 60% of the fund assets to bonds and 40% to common stocks. The fund's indirect bond holdings are a diversified mix of short, intermediate and long-term U.S. government, U.S. agency and investment-grade U.S. corporate bonds. The fund's indirect stock holdings are a diversified mix of U.S. and foreign large, mid and small capitalization stocks.

Vanguard LifeStrategy Growth Fund: The fund seeks long-term growth of capital and income. The fund does not buy securities directly; instead, it invests in four Vanguard funds; including a domestic stock fund, an international stock fund, a domestic bond fund, and an international bond fund. Investments are made according to a fixed formula that over time should reflect an allocation of approximately 80% of the fund's assets to common stocks and 20% to bonds.

Vanguard LifeStrategy Income Fund: The fund seeks to provide current income and some capital appreciation. The fund invests in other Vanguard mutual funds according to a fixed formula that over time should reflect an allocation of approximately 80% of the fund's assets to bonds and 20% to common stocks.

Vanguard LifeStrategy Moderate Growth Fund: The fund seeks a reasonable level of income and long-term growth of capital and income. The fund does not buy securities directly; instead, it invests in four Vanguard funds; a domestic stock fund, an international stock fund, a bond fund, and an asset allocation fund.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 1. Description of Plan - (Continued)

C. Investment Options - (Continued)

Vanguard Mid-Cap Growth Fund: The fund seeks to provide long-term capital appreciation. The fund invests in stocks of medium-size companies that have demonstrated above-average earnings growth, fundamental operating strength, and, in the adviser's view, attractive growth prospects.

Vanguard Mid-Cap Index Fund: The fund seeks long-term growth of capital. The fund tracks the performance of the Standard & Poor's MidCap 400 Index, which comprises a market-weighted group of medium-sized U.S. Companies.

Vanguard Real Estate Index Fund: The fund seeks to provide a high level of income and moderate long-term capital appreciation by tracking the performance of publicly traded equity REITS. Mostly, the fund attempts to parallel the investment performance of the MSCI US REIT Index.

Vanguard Selected Value Fund: The fund seeks long-term growth of capital. The fund invests in "value" stocks of mid and small-capitalization companies. It focuses on stocks selling at prices that seem low in relation to such factors as their past earnings, their potential growth, or the dividends they are paying. The fund typically makes long-term investments in 30 to 40 companies.

Vanguard Small-Cap Index Fund: The fund seeks long-term growth of capital. The fund holds all the stocks that make up the Russell 2000 Index in proportion to their weighting in the index.

Vanguard Small-Cap Value Index Fund: The fund seeks long-term growth of capital. The fund seeks to track the performance of the Standard & Poor's SmallCap 600/Barra Value Index, which includes those stocks of the S&P Small Cap 600 Index with lower-than average price/earnings and price/book ratios.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 1. Description of Plan - (Continued)

C. Investment Options - (Continued)

Vanguard Total Bond Market Index Fund: The fund seeks a high level of interest income. The fund attempts to track the performance of the Lehman Brothers Aggregate Bond Index, which is a widely recognized measure of the entire taxable U.S. bond market. The index consists of more than 5,000 U.S. Treasury, federal agency, mortgage-backed, and investment-grade corporate securities.

Vanguard Target Retirement 2020 through 2070 Funds: Consisting of eleven separate funds in which they are in 5 year increments, each particular fund seeks to provide growth of capital and current income consistent with its current asset allocation. Each fund invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors planning to retire in or within a few years of the specified incremental year. Within 5 to 10 years after the incremental year, the fund's asset allocation should become similar to the Target Retirement Income Fund.

Vanguard Target Retirement Income Fund: The fund seeks to provide current income and some capital appreciation. The fund invests in other Vanguard mutual funds according to an asset allocation strategy designed for investors currently in retirement.

Vanguard U.S. Growth Fund: The fund objective is to provide long-term capital appreciation from stocks of U.S. companies with above-average growth potential at reasonable prices in comparison with expected earnings.

Vanguard Total International Stock Index Fund: The fund seeks long-term growth of capital. The fund invests in three Vanguard international index funds: a European fund, a Pacific fund, and an emerging markets fund. This gives the fund exposure to stocks from over 30 countries.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 1. Description of Plan - (Continued)

C. Investment Options - (Continued)

Vanguard Cash Reserves Federal Money Market Fund Admiral Shares: The fund invests in high-quality, short-term money market instruments. Normally, at least 80% of the fund's assets are invested in U.S. government issued securities and its agencies.

Vanguard Retirement Savings Trust: The trust seeks a stable share value of a dollar and current income consistent with bonds of 2 to 3 year average maturity. The trust invests in high-quality fixed income securities with financial backing from insurance companies and banks that enable it to maintain a constant dollar per share net asset value. The trust targets maturities of between 2 to 3 years.

In 2024 there were four funds and the trust, which represented at least 5% of the net assets available for Plan benefits as of December 31. The investments included the 500 Index Fund, U.S. Growth Fund, Target Retirement 2025, 2035 Funds and the Retirement Savings Trust.

D. Payment of Benefits. Upon a participant's termination of employment for any reason, the benefits under the Plan are based on the balance of the employee's contributions and the vested portion of the employer contributions valued as of the valuation date immediately preceding the termination of employment including investment gains or losses through date of distribution.

E. Income tax status. The Plan obtained its latest determination letter on September 15, 2014 in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Since receiving the determination letter, the Plan has been amended to comply with changes in the Internal Revenue Code. Accordingly, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 1. Description of Plan - (Continued)

- F. Expenses. Plan expenses are paid by the employer.
- G. Plan Merger. On February 29, 2024, the Company (Seller) was sold to Dynisco Parent, Inc., a Delaware Corporation and an affiliate of Indicor, LLC (Buyer). Effective March 1, 2025, the Buyer agreed to merge the Seller's Plan into its existing 401(k) plan maintained with the Vanguard Group. As a result of the merger, all plan participants became 100% vested in their employer contributions. Effective February 28, 2025, all plan assets were transferred to the Indicor Retirement Savings Plan 103.

Note 2. Summary of Accounting Policies

The following are the significant accounting policies followed by the Plan:

- A. Basis of Presentation. The accompanying financial statements have been prepared on the accrual basis of accounting.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. Investments held by the Plan in the Vanguard Retirement Savings Trust (VRST) include these types of contracts. Accordingly, the Statement of Net Assets Available for Benefits presents the fair value of the VRST as well as the adjustment of the fully benefit-responsive investment contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

- B. Investment Income Recognition. Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividends are recorded on the ex-dividend date. Capital gain distributions are included in dividend income.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
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Notes to Financial Statements

Note 2. Summary of Accounting Policies - (Continued)

- C. Investment Valuation. Investments are reported at fair value, except for fully benefit-responsive investment contracts, which are reported at contract value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 5 for discussion of fair value measurements.
- D. Accounting Procedures. As of each valuation date, the Plan Administrator allocates among the participants' accounts a fraction of the increase or decrease in the fair market value of the net assets of the Plan. This allocation is based on the individual participant's account balance in relation to the total plan balance.
- E. Payment of Benefits. Benefits are recorded when paid.
- F. Estimates. The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Note 3. Certified Investments

The February 28, 2025, and December 31, 2024, Statements of Net Assets Available for Benefits, the investment activities included on the Statement of Changes in Net Assets Available for Benefits for the two-months ended February 28, 2025 and the year ended December 31, 2024, and the accompanying notes to the financial statements were prepared in part or entirely from information certified as complete and accurate by the Vanguard Fiduciary Trust Company (Plan Trustee) in accordance with 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. The information certified includes total investments of \$ 0 and \$ 32,555,344 at February 28, 2025 and December 31, 2024, respectively, and related income of \$ 570,697 for the two-month ended February 28, 2025 and \$ 3,360,081 for the year ended December 31, 2024.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
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Notes to Financial Statements

**NOTE 4 - 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 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 consists of quoted prices in active markets for identical assets and have the highest priority. Level 2 inputs consist of quoted prices for similar securities, interest rates, prepayment speeds, credit risk, etc. of mutual funds, and alternative and traditional investment contracts with insurance companies and banks. This level has less priority than Level 1. Level 3 consists of significant unobservable inputs including the Trust's own assumptions used to determine fair value. Level 3 has the lowest priority and was not used because there were no Plan investments at this level.

The Plan's policy is to recognize transfers between Levels 1 and 2 and into and out of Level 3 as of the date of the event or change in circumstances that caused the transfer. For the year ended December 31, 2024, there were no significant transfers between Levels 1 and 2 and no transfers into or out of Level 3.

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

	<u>Fair Value</u>	<u>Fair Value Measurements at Reporting Date Using:</u>	
		<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Other Significant Observable Inputs (Level 2)</u>
<u>December 31, 2024</u>			
Mutual Funds	\$ 28,767,004	\$ 28,767,004	\$ -
Vanguard Retirement Savings Trust	<u>3,551,978</u>	<u>64,626</u>	<u>3,487,352</u>
Total Assets at Fair Value	<u>\$ 32,318,982</u>	<u>\$ 28,831,630</u>	<u>\$ 3,487,352</u>

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 5. Vanguard Retirement Savings Trust (VRST)

The VRST provides for the collective investment of assets of tax-exempt pension and profit-sharing plans, primarily in a pool of investment contracts that are issued by insurance companies and commercial banks and in contracts that are backed by bond trusts that are owned by the Trustee, Vanguard Fiduciary Trust Company. The principal and interest of these contracts are not guaranteed by the federal government or The Vanguard Group. The issuers' ability to meet these obligations may be affected by economic developments in their respective companies and industries.

Investments held by the VRST are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets of the VRST attributable to fully benefit-responsive investment contracts, because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the underlying defined contribution plans.

The majority of the VRST assets include traditional and synthetic investment contracts.

Traditional investment contracts issued by insurance companies and banks are nontransferable but provide for benefit-responsive withdrawals by plan participants at contract value. For traditional investment contracts, fair value comprises the expected future cash flows for each contract discounted to present value. Contract value represents contributions made plus interest accrued at the contract rate, less withdrawals. The crediting rate on traditional contracts is typically fixed for the life of the investment.

Synthetic investment contracts consist of investments together with contracts under which a bank or other institution provides for benefit-responsive withdrawals by plan participants at contract value. For synthetic investment contracts, the fair value comprises the aggregate market values of the underlying investments in mutual funds and bond trusts and the value of the wrap contracts, if any. The difference between the valuation at contract value and fair value is reflected over time through the crediting rate formula provided for in the VRST's synthetic contracts. The crediting rate of the contract resets every quarter based on the performance of the underlying investment portfolio.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 5. Vanguard Retirement Savings Trust (VRST) - (Continued)

To the extent that the Trust has unrealized gains and losses (that are accounted for, under contract value accounting, through the value of the synthetic contract), the future interest crediting rate may differ from then-current market rates. A participant currently redeeming Trust units may forego a benefit or avoid a loss related to a future crediting rate different from then-current market rates.

All wrap contracts provide for a minimum crediting rate of zero percent. In the event that the crediting rate should fall to zero, and participant withdrawals from the contract occur that exhaust the market value of the underlying investment portfolio that is being wrapped, the wrap issuers will pay to the Trust the shortfall needed to maintain the crediting rate at zero. This is intended to protect the participants' principal and accrued interest (up to the point where the crediting rate was set at zero percent).

The VRST is presented on the face of the statement of net assets available for benefits at fair value with an adjustment to contract value in arriving at net assets available for benefits. Contract value, as reported to the Plan by the VRST, represents contributions made to the trust, plus earnings, less participant withdrawals. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

There are no reserves against contract value for credit risk of the contract issuer or otherwise. The fair value of the VRST at December 31, 2024 was \$ 3,551,978.

The changes from fair value to contract value of the VRST in arriving at net assets available for benefits at December 31, 2024 was an increase of \$ 236,362.

The crediting interest rate is fixed on Traditional investment contracts or based on a formula agreed upon with the issuer for Synthetic investment contracts. The average interest crediting rate is the blended contract yield of the VRST. At December 31, 2024 the rate was 2.76%.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

Notes to Financial Statements

Note 6. Reconciliation of Schedule H of Form 5500 to the Plan Financial Statements.

The following is a reconciliation of interest and dividend income per Schedule H of Form 5500 to the financial statements for the two-month ended February 28, 2025:

Interest income	\$	14,421*
Dividend income		<u>22,010**</u>
Total	\$	<u>36,431</u>

\* Common/collective trust

\*\* Registered investment companies

Note 7. Related Party Transactions

The Plan invests in shares of mutual funds managed by an affiliate of Vanguard Fiduciary Trust Company ("VFTC"). VFTC acts as trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules of ERISA.

Note 8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Significant market disruptions, such as those caused by pandemics (e.g., COVID-19 pandemic), natural or environmental disasters, war (e.g., Russia's invasion of Ukraine), acts of terrorism, or other events, can adversely affect local and global markets and normal market operations. Any such disruptions could have an adverse impact on the value of the Plan's investments and Plan performance. Accordingly, it is at least reasonably possible that changes in the values of investment securities may occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statement of net assets available for benefits. Management is continuing to monitor these developments and evaluate their impact on the Plan.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
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Notes to Financial Statements

Note 9. Date of Management's Review of Subsequent Events

Management has determined that no events or transactions occurred through December 11, 2025, the date the financial statements were made available to be issued, that would require recognition or disclosure in these financial statements.

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

NOTE 10 - CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION (Continued):  
The allocation of changes in net assets available for benefits for the two-months ended February 28, 2025 is as follows (Continued):

	Participant Directed						
	PIMCO All Asset Fund	PIMCO Total Return Fund	Vanguard Global Credit Bond Fund	Vanguard 500 Index Fund	Vanguard Emerging Market Stock Index Fund	Vanguard Equity Income Fund	Vanguard Explorer Fund
Additions:							
Contributions:							
Participants Employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Contributions	-	-	-	-	-	-	-
Investment Income:							
Net Appreciation in Fair Value of Investments	-	-	-	-	-	-	-
Net Realized Gain (Loss) on Sale of Investments Interest and Dividend Income	138	5,295	3,118	29,587	1,354	51,153	(2,535)
	-	1,364	-	-	-	-	-
Total Investment Income (Loss)	138	6,659	3,118	29,587	1,354	51,153	(2,535)
Total Additions (Subtractions)	138	6,659	3,118	29,587	1,354	51,153	(2,535)
Distributions to Participants	(823)	(4,830)	(500)	(112,327)	(13,156)	(8,679)	(1,317)
Net (Decrease) Increase Prior to Interfund Transfers Interfund Transfers	(685)	1,829	2,618	(82,740)	(11,802)	42,474	(3,852)
	-	-	-	293,389	-	-	(343,425)
Net (Decrease) Increase	(685)	1,829	2,618	210,649	(11,802)	42,474	(347,277)
Transfer of Plan Assets Due to Merger	(3,690)	(200,263)	(136,875)	(2,871,999)	(193,429)	(1,045,102)	(720,776)
Net Assets Available For Benefits Beginning of Year	4,375	198,434	134,257	2,661,350	205,231	1,002,628	1,068,053
Net Assets Available For Benefits End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

NOTE 10 - CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION (Continued):

The allocation of changes in net assets available for benefits for the two-months ended February 28, 2025 is as follows (Continued):

	Participant Directed						
	Vanguard GNMA Fund	Vanguard High-Yield Corp. Fund	Vanguard LifeStrategy Conservative Fund	Vanguard LifeStrategy Growth Fund	Vanguard LifeStrategy Income Fund	Vanguard LifeStrategy Moderate Fund	Vanguard Mid-Cap Growth Fund
Additions:							
Contributions:							
Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer	-	-	-	-	-	-	-
Total Contributions	-	-	-	-	-	-	-
Investment Income:							
Net Appreciation in Fair Value of Investments	-	-	-	-	-	-	-
Net Realized Gain on Sale of Investments Interest and Dividend Income	2,418	2,113	4,699	6,775	2,634	12,651	8,196
	698	2,411	-	-	-	-	-
Total Investment Income	3,116	4,524	4,699	6,775	2,634	12,651	8,196
Total Additions	3,116	4,524	4,699	6,775	2,634	12,651	8,196
Distributions to Participants	-	(734)	-	(10,604)	-	-	(12,230)
Net Increase (Decrease) Prior to Interfund Transfers Interfund Transfers	3,116	3,790	4,699	(3,829)	2,634	12,651	(4,034)
	-	(78,218)	-	-	-	-	(191,128)
Net Increase (Decrease)	3,116	(74,428)	4,699	(3,829)	2,634	12,651	(195,162)
Transfer of Plan Assets Due to Merger	(113,110)	(169,945)	(200,733)	(256,308)	(119,059)	(520,801)	(449,002)
Net Assets Available For Benefits Beginning of Year	109,994	244,373	196,034	260,137	116,425	508,150	644,164
Net Assets Available For Benefits End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

NOTE 10 - CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION (Continued):  
The allocation of changes in net assets available for benefits for the two-months ended February 28, 2025 is as follows (Continued):

	Participant Directed							
	Vanguard Mid-Cap Index Fund	Vanguard Real Estate Index Fund	Vanguard Selected Value Fund	Vanguard Small-Cap Index Fund	Vanguard Small-Cap Value Index Fund	Vanguard Target Ret. 2020 Fund	Vanguard Target Ret. 2025 Fund	
Additions:								
Contributions:								
Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer	-	-	-	-	-	-	-	-
Total Contributions	-	-	-	-	-	-	-	-
Investment Income:								
Net Appreciation in Fair Value of Investments	9,063	13,093	10,267	(18,202)	(1,374)	11,588	107,313	
Net Realized Gain (Loss) on Sale of Investments Interest and Dividend Income	-	-	-	-	-	-	-	-
Total Investment Income (Loss)	9,063	13,093	10,267	(18,202)	(1,374)	11,588	107,313	
Total Additions (Subtractions)	9,063	13,093	10,267	(18,202)	(1,374)	11,588	107,313	
Distributions to Participants	(21,641)	(2,699)	(957)	(16,119)	-	-	(352,795)	
Net (Decrease) Increase Prior to Interfund Transfers Interfund Transfers	(12,578) 318,190	10,394	9,310 (87,061)	(34,321) 318,190	(1,374)	11,588	(245,482)	
Net Increase (Decrease)	305,612	10,394	(77,751)	283,869	(1,374)	11,588	(245,482)	
Transfer of Plan Assets Due to Merger	(1,003,782)	(258,177)	(763,299)	(601,258)	(501,000)	(498,649)	(4,032,818)	
Net Assets Available For Benefits Beginning of Year	698,170	247,783	841,050	317,389	502,374	487,061	4,278,300	
Net Assets Available For Benefits End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
OF AGR INTERNATIONAL, INC.

NOTE 10 - CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION (Continued):  
The allocation of changes in net assets available for benefits for the two-months ended February 28, 2025 is as follows (Continued):

	Participant Directed						
	Vanguard Target Ret. 2030 Fund	Vanguard Target Ret. 2035 Fund	Vanguard Target Ret. 2040 Fund	Vanguard Target Ret. 2045 Fund	Vanguard Target Ret. 2050 Fund	Vanguard Target Ret. 2055 Fund	Vanguard Target Ret. 2060 Fund
Additions:							
Contributions:							
Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer	-	-	-	-	-	-	-
Total Contributions	-	-	-	-	-	-	-
Investment Income:							
Net Appreciation in Fair Value of Investments	-	-	-	-	-	-	-
Net Realized Gain on Sale of Investments Interest and Dividend Income	36,962	51,322	16,720	21,819	29,740	2,080	13,600
Total Investment Income	36,962	51,322	16,720	21,819	29,740	2,080	13,600
Total Additions	36,962	51,322	16,720	21,819	29,740	2,080	13,600
Distributions to Participants	-	-	(55,499)	-	(69,705)	-	(178,726)
Net Increase (Decrease) Prior to Interfund Transfers Interfund Transfers	36,962	51,322	(38,779)	21,819	(39,965)	2,080	(165,126)
Net Increase (Decrease)	36,962	51,322	(38,779)	21,819	(39,965)	2,080	(165,126)
Transfer of Plan Assets Due to Merger	(1,526,447)	(2,102,485)	(620,623)	(862,545)	(1,072,203)	(80,778)	(299,758)
Net Assets Available For Benefits Beginning of Year	1,489,485	2,051,163	659,402	840,726	1,112,168	78,698	464,884
Net Assets Available For Benefits End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

RETIREMENT SAVINGS PLAN FOR EMPLOYEES  
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NOTE 10 - CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS WITH FUND INFORMATION (Continued):  
The allocation of changes in net assets available for benefits for the two-months ended February 28, 2025 is as follows (Continued):

	Participant Directed									
	Vanguard Target Ret. 2065 Fund	Vanguard Target Ret. 2070 Fund	Vanguard Target Ret. Income Fund	Vanguard U.S. Growth Fund	Vanguard Total Bond Market Fund	Vanguard Total International Stock Index Fund	Vanguard Cash Reserve MM Fund Admiral Shs	Vanguard Retirement Savings Trust	2025 Total	
Contributions:										
Participants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer	-	-	-	-	-	-	-	-	-	-
Total Contributions	-	-	-	-	-	-	-	-	-	-
Investment Income:										
Net Appreciation in Fair Value of Investments	315	1,873	24,746	1,330	25,890	48,525	-	-	-	-
Net Realized Gain on Sale of Investments Interest and Dividend Income	-	-	-	-	8,104	-	9,433	14,421	-	534,266
Total Investment Income	315	1,873	24,746	1,330	33,994	48,525	9,433	14,421	-	570,697
Total Additions	315	1,873	24,746	1,330	33,994	48,525	9,433	14,421	-	570,697
Distributions to Participants	-	-	-	(19,206)	(20,215)	(12,401)	-	(530,846)	-	(1,446,009)
Net Increase (Decrease) Prior to Interfund Transfers	315	1,873	24,746	(17,876)	13,779	36,124	9,433	(516,425)	-	(875,312)
Interfund Transfers	-	-	-	(215,025)	(62,552)	47,640	-	-	-	-
Net Increase (Decrease)	315	1,873	24,746	(232,901)	(48,773)	83,764	9,433	(516,425)	-	(875,312)
Transfer of Plan Assets Due to Merger	(12,240)	(72,259)	(1,105,324)	(2,368,745)	(1,253,221)	(1,047,596)	(1,323,818)	(3,271,915)	-	(31,680,032)
Net Assets Available For Benefits Beginning of Year	11,925	70,386	1,080,578	2,601,646	1,301,994	963,832	1,314,385	3,788,340	-	32,555,344
Net Assets Available For Benefits End of Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -