| Form 5500 | Annual Return/Report of Employee Benefit Plan | OMB Nos. 1210-0110 1210-0089 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>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).<br>▶ **Complete all entries in accordance with the instructions to the Form 5500.** | **2023**<br>**This Form is Open to Public Inspection** |

## Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

**A** This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

**B** This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [X] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

**D** Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

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

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
BOSMA INDUSTRIES FOR THE BLIND, INC. 403(B) PLAN

**1b** Three-digit plan number (PN) ▶ 004

**1c** Effective date of plan 01/01/1995

**2a** Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
BOSMA INDUSTRIES FOR THE BLIND

6270 CORPORATE DRIVE
INDIANAPOLIS, IN 46278

**2b** Employer Identification Number (EIN) 31-1246086

**2c** Plan Sponsor's telephone number 317-684-0600

**2d** Business code (see instructions) 624310

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

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

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 01/06/2026 | JEFFREY MITTMAN |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

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

**3a** Plan administrator's name and address [X] Same as Plan Sponsor

**3b** Administrator's EIN

**3c** Administrator's telephone number

**4** If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

**a** Sponsor's name

**4b** EIN

**c** Plan Name

**4d** PN

| | | | |
|---|---|---|---|
| **5** | Total number of participants at the beginning of the plan year | **5** | 188 |
| **6** | Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** | Total number of active participants at the beginning of the plan year | **6a(1)** | 165 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 202 |
| **b** | Retired or separated participants receiving benefits | **6b** | 6 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 3 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 211 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 212 |
| **g(1)** | Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) | **6g(1)** | 142 |
| **g(2)** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g(2)** | 143 |
| **h** | Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 0 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

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

2M 2L 2F 2G 2T 3D

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

**9a** Plan funding arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

**9b** Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

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

**a Pension Schedules**

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- **(4)** [ ] **DCG** (Individual Plan Information) – Number Attached _____
- **(5)** [ ] **MEP** (Multiple-Employer Retirement Plan Information)

**b General Schedules**

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] **A** (Insurance Information) – Number Attached 2
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [ ] **D** (DFE/Participating Plan Information)
- **(6)** [ ] **G** (Financial Transaction Schedules)

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

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

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

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

**11c** Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

| SCHEDULE A (Form 5500) | Insurance Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.**<br>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | **2023**<br>**This Form is Open to Public Inspection** |

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

| **A** Name of plan | **B** Three-digit plan number (PN) ▶ |
|---|---|
| BOSMA INDUSTRIES FOR THE BLIND, INC. 403(B) PLAN | 004 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) |
| BOSMA INDUSTRIES FOR THE BLIND | 31-1246086 |

## Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions

Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1** Coverage Information:

**(a)** Name of insurance carrier

THE LINCOLN NATIONAL LIFE INSURANCE COMPANY

| **(b)** EIN | **(c)** NAIC code | **(d)** Contract or identification number | **(e)** Approximate number of persons covered at end of policy or contract year | Policy or contract year **(f)** From | **(g)** To |
|---|---|---|---|---|---|
| 35-0472300 | 65676 | CR27450 | 52 | 01/01/2023 | 12/31/2023 |

**2** Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

| **(a)** Total amount of commissions paid | **(b)** Total amount of fees paid |
|---|---|
| 1286 | 0 |

**3** Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

LINCOLN - APS
PO BOX 2239
FORT WAYNE, IN 46801-2239

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid **(c)** Amount | **(d)** Purpose | **(e)** Organization code |
|---|---|---|---|
| 1286 | | | 4 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid **(c)** Amount | **(d)** Purpose | **(e)** Organization code |
|---|---|---|---|
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

## Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | | |
|---|---|---|---|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

| | | | |
|---|---|---|---|
| b | Premiums paid to carrier | 6b | |
| c | Premiums due but unpaid at the end of the year | 6c | |
| d | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. | 6d | |

Specify nature of costs ▶

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

| | | | | |
|---|---|---|---|---|
| b | Balance at the end of the previous year | | 7b | 339629 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 0 | |
| | (2) Dividends and credits | 7c(2) | 0 | |
| | (3) Interest credited during the year | 7c(3) | 10738 | |
| | (4) Transferred from separate account | 7c(4) | | |
| | (5) Other (specify below) | 7c(5) | 5724 | |
| | ▶ LOAN REPAYMENTS, FORFEITURES, TAKEOVERS AND/OR ADJUSTMENTS | | | |
| | (6)Total additions | | 7c(6) | 16462 |
| d | Total of balance and additions (add lines **7b** and **7c(6)**). | | 7d | 356091 |
| e | Deductions: | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 7576 | |
| | (2) Administration charge made by carrier | 7e(2) | | |
| | (3) Transferred to separate account | 7e(3) | | |
| | (4) Other (specify below) | 7e(4) | 13736 | |
| | ▶ LOANS ISSUED, FORFEITURES, FEES, CORRECTIVE AND/OR ADJUSTMENTS | | | |
| | (5) Total deductions | | 7e(5) | 21312 |
| f | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | 7f | 334779 |

## Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | 9a(1) | | | |
| (2) Increase (decrease) in amount due but unpaid | 9a(2) | | | |
| (3) Increase (decrease) in unearned premium reserve | 9a(3) | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | 9a(4) | 0 |
| **b** Benefit charges (1) Claims paid | 9b(1) | | | |
| (2) Increase (decrease) in claim reserves | 9b(2) | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | 9b(3) | 0 |
| (4) Claims charged | | | 9b(4) | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | 9c(1)(A) | | | |
| (B) Administrative service or other fees | 9c(1)(B) | | | |
| (C) Other specific acquisition costs | 9c(1)(C) | | | |
| (D) Other expenses | 9c(1)(D) | | | |
| (E) Taxes | 9c(1)(E) | | | |
| (F) Charges for risks or other contingencies | 9c(1)(F) | | | |
| (G) Other retention charges | 9c(1)(G) | | | |
| (H) Total retention | | | 9c(1)(H) | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | 9c(2) | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | 9d(1) | |
| (2) Claim reserves | | | 9d(2) | |
| (3) Other reserves | | | 9d(3) | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.) | | | 9e | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | 10a | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. | | | 10b | |

Specify nature of costs.

## Part IV Provision of Information

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

| SCHEDULE A (Form 5500) | Insurance Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.**<br>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2). | **2023**<br>**This Form is Open to Public Inspection** |

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

| **A** Name of plan | **B** Three-digit plan number (PN) ▶ |
|---|---|
| BOSMA INDUSTRIES FOR THE BLIND, INC. 403(B) PLAN | 004 |
| **C** Plan sponsor's name as shown on line 2a of Form 5500 | **D** Employer Identification Number (EIN) |
| BOSMA INDUSTRIES FOR THE BLIND | 31-1246086 |

**Part I** **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

**1** Coverage Information:

**(a)** Name of insurance carrier

MASSACHUSETTS MUTUAL LIFE INSURANCE COMPANY

| **(b)** EIN | **(c)** NAIC code | **(d)** Contract or identification number | **(e)** Approximate number of persons covered at end of policy or contract year | Policy or contract year **(f)** From | **(g)** To |
|---|---|---|---|---|---|
| 04-1590850 | 65935 | 762510-01 | 15 | 01/01/2023 | 12/31/2023 |

**2** Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

| **(a)** Total amount of commissions paid | **(b)** Total amount of fees paid |
|---|---|
| 715 | 0 |

**3** Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

GREGORY BREWER

CORNERSTONE FINANCIAL SERVICES INC.
119 N BROADWAY ST.
GREENFIELD, IN 46140

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid **(c)** Amount | **(d)** Purpose | **(e)** Organization code |
|---|---|---|---|
| 715 | | | 3 |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid **(c)** Amount | **(d)** Purpose | **(e)** Organization code |
|---|---|---|---|
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

**(a)** Name and address of the agent, broker, or other person to whom commissions or fees were paid

| **(b)** Amount of sales and base commissions paid | Fees and other commissions paid | | **(e)** Organization code |
|---|---|---|---|
| | **(c)** Amount | **(d)** Purpose | |
| | | | |

## Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

| | | | |
|---|---|---|---|
| 4 | Current value of plan's interest under this contract in the general account at year end | 4 | 236755 |
| 5 | Current value of plan's interest under this contract in separate accounts at year end | 5 | 0 |

**6** Contracts With Allocated Funds:

**a** State the basis of premium rates ▶

| | | | |
|---|---|---|---|
| b | Premiums paid to carrier | 6b | |
| c | Premiums due but unpaid at the end of the year | 6c | |
| d | If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. | 6d | |

Specify nature of costs ▶

**e** Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐

**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP ANNUITY CONTRACT

| | | | | |
|---|---|---|---|---|
| b | Balance at the end of the previous year | | 7b | 181333 |
| c | Additions: (1) Contributions deposited during the year | 7c(1) | 33974 | |
| | (2) Dividends and credits | 7c(2) | 0 | |
| | (3) Interest credited during the year | 7c(3) | 2449 | |
| | (4) Transferred from separate account | 7c(4) | 89720 | |
| | (5) Other (specify below) | 7c(5) | 0 | |
| | ▶ | | | |
| | (6)Total additions | | 7c(6) | 126143 |
| d | Total of balance and additions (add lines **7b** and **7c(6)**). | | 7d | 307476 |
| e | Deductions: | | | |
| | (1) Disbursed from fund to pay benefits or purchase annuities during year | 7e(1) | 5589 | |
| | (2) Administration charge made by carrier | 7e(2) | 238 | |
| | (3) Transferred to separate account | 7e(3) | 64894 | |
| | (4) Other (specify below) | 7e(4) | 0 | |
| | ▶ | | | |
| | (5) Total deductions | | 7e(5) | 70721 |
| f | Balance at the end of the current year (subtract line **7e(5)** from line **7d**) | | 7f | 236755 |

## Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

**8** Benefit and contract type (check all applicable boxes)

- **a** ☐ Health (other than dental or vision)
- **b** ☐ Dental
- **c** ☐ Vision
- **d** ☐ Life insurance
- **e** ☐ Temporary disability (accident and sickness)
- **f** ☐ Long-term disability
- **g** ☐ Supplemental unemployment
- **h** ☐ Prescription drug
- **i** ☐ Stop loss (large deductible)
- **j** ☐ HMO contract
- **k** ☐ PPO contract
- **l** ☐ Indemnity contract
- **m** ☐ Other (specify) ▶

| | | | | |
|---|---|---|---|---|
| **9** Experience-rated contracts: | | | | |
| **a** Premiums: (1) Amount received | 9a(1) | | | |
| (2) Increase (decrease) in amount due but unpaid | 9a(2) | | | |
| (3) Increase (decrease) in unearned premium reserve | 9a(3) | | | |
| (4) Earned (**(1)** + **(2)** - **(3)**) | | | 9a(4) | 0 |
| **b** Benefit charges (1) Claims paid | 9b(1) | | | |
| (2) Increase (decrease) in claim reserves | 9b(2) | | | |
| (3) Incurred claims (add **(1)** and **(2)**) | | | 9b(3) | 0 |
| (4) Claims charged | | | 9b(4) | |
| **c** Remainder of premium: (1) Retention charges (on an accrual basis) -- | | | | |
| (A) Commissions | 9c(1)(A) | | | |
| (B) Administrative service or other fees | 9c(1)(B) | | | |
| (C) Other specific acquisition costs | 9c(1)(C) | | | |
| (D) Other expenses | 9c(1)(D) | | | |
| (E) Taxes | 9c(1)(E) | | | |
| (F) Charges for risks or other contingencies | 9c(1)(F) | | | |
| (G) Other retention charges | 9c(1)(G) | | | |
| (H) Total retention | | | 9c(1)(H) | 0 |
| (2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.) | | | 9c(2) | |
| **d** Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement | | | 9d(1) | |
| (2) Claim reserves | | | 9d(2) | |
| (3) Other reserves | | | 9d(3) | |
| **e** Dividends or retroactive rate refunds due. (Do not include amount entered in line **9c(2)**.) | | | 9e | |
| **10** Nonexperience-rated contracts: | | | | |
| **a** Total premiums or subscription charges paid to carrier | | | 10a | |
| **b** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. | | | 10b | |

Specify nature of costs.

## Part IV Provision of Information

**11** Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

**12** If the answer to line 11 is "Yes," specify the information not provided. ▶

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). | 2023 |
| Department of Labor Employee Benefits Security Administration | ▶ **File as an attachment to Form 5500.** | **This Form is Open to Public Inspection.** |
| Pension Benefit Guaranty Corporation | | |

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

**A** Name of plan
BOSMA INDUSTRIES FOR THE BLIND, INC. 403(B) PLAN

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
BOSMA INDUSTRIES FOR THE BLIND

**D** Employer Identification Number (EIN)
31-1246086

## 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

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

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

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

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

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

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

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

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

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

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

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

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

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

EMPOWER ANNUITY INSURANCE COMPANY

8515 EAST ORCHARD ROAD
GREENWOOD VILLAGE, CO 80111

| (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? |
|---|---|---|---|---|---|---|
| 64 | RECORDKEEPER | 23941 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] No [ ] |

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

CORNERSTONE FINANCIAL SERVICES INC.

119 N BROADWAY STREET
SUITE 102
GREENFIELD, IN 46140

| (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? |
|---|---|---|---|---|---|---|
| 55 53 | BROKER/ADVISOR | 0 | Yes [X] No [ ] | Yes [ ] No [X] | 22488 | Yes [ ] No [X] |

**(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 [ ] No [ ] | Yes [ ] No [ ] | | Yes [ ] No [ ] |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| CORNERSTONE FINANCIAL SERVICES INC. | 55 | 22488 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| EMPOWER ANNUITY INSURANCE COMPANY<br>8515 EAST ORCHARD ROAD<br>GREENWOOD VILLAGE, CO 80111<br><br>04-3212059 | OTHER COMMISSIONS |

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

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

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| | |

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

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

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

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

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

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

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

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

## Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

**a** Name: VONLEHMAN & COMPANY, INC.

**b** EIN: 31-0905417

**c** Position: AUTIDOR

**d** Address: 5975 CASTLE CREEK PKWAY N DRIVE
SUITE 400
INDIANAPOLIS, IN 46250

**e** Telephone: 317-469-0169

Explanation: TERMINATED AUDITOR D

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

**a** Name:

**b** EIN:

**c** Position:

**d** Address:

**e** Telephone:

Explanation:

| SCHEDULE H (Form 5500) | Financial Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | 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).<br>▶ **File as an attachment to Form 5500.** | **2023**<br>**This Form is Open to Public Inspection** |

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

**A** Name of plan
BOSMA INDUSTRIES FOR THE BLIND, INC. 403(B) PLAN

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
BOSMA INDUSTRIES FOR THE BLIND

**D** Employer Identification Number (EIN)
31-1246086

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 0 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| (1) Employer contributions | 1b(1) | 0 | 0 |
| (2) Participant contributions | 1b(2) | 0 | 0 |
| (3) Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| (1) Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 0 | 0 |
| (2) U.S. Government securities | 1c(2) | 0 | 0 |
| (3) Corporate debt instruments (other than employer securities): | | | |
| (A) Preferred | 1c(3)(A) | 0 | 0 |
| (B) All other | 1c(3)(B) | 0 | 0 |
| (4) Corporate stocks (other than employer securities): | | | |
| (A) Preferred | 1c(4)(A) | 0 | 0 |
| (B) Common | 1c(4)(B) | 0 | 0 |
| (5) Partnership/joint venture interests | 1c(5) | 0 | 0 |
| (6) Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| (7) Loans (other than to participants) | 1c(7) | 0 | 0 |
| (8) Participant loans | 1c(8) | 69053 | 106982 |
| (9) Value of interest in common/collective trusts | 1c(9) | 0 | 0 |
| (10) Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| (11) Value of interest in master trust investment accounts | 1c(11) | | |
| (12) Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| (13) Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 6485289 | 7939740 |
| (14) Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | 520962 | 571534 |
| (15) Other | 1c(15) | 0 | 0 |

| | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **1d** Employer-related investments: | | | |
| **(1)** Employer securities | 1d(1) | 0 | 0 |
| **(2)** Employer real property | 1d(2) | | |
| **e** Buildings and other property used in plan operation | 1e | | |
| **f** Total assets (add all amounts in lines 1a through 1e) | 1f | 7075304 | 8618256 |
| **Liabilities** | | | |
| **g** Benefit claims payable | 1g | | |
| **h** Operating payables | 1h | | |
| **i** Acquisition indebtedness | 1i | | |
| **j** Other liabilities | 1j | | |
| **k** Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| **Net Assets** | | | |
| **l** Net assets (subtract line 1k from line 1f) | 1l | 7075304 | 8618256 |

## Part II Income and Expense Statement

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

| Income | | (a) Amount | (b) Total |
|---|---|---|---|
| **a Contributions:** | | | |
| **(1)** Received or receivable in cash from: **(A)** Employers | 2a(1)(A) | 223164 | |
| **(B)** Participants | 2a(1)(B) | 654790 | |
| **(C)** Others (including rollovers) | 2a(1)(C) | 19962 | |
| **(2)** Noncash contributions | 2a(2) | 0 | |
| **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 897916 |
| **b Earnings on investments:** | | | |
| **(1)** Interest: | | | |
| **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 0 | |
| **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| **(C)** Corporate debt instruments | 2b(1)(C) | 0 | |
| **(D)** Loans (other than to participants) | 2b(1)(D) | 0 | |
| **(E)** Participant loans | 2b(1)(E) | 5529 | |
| **(F)** Other | 2b(1)(F) | 13189 | |
| **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 18718 |
| **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | | |
| **(B)** Common stock | 2b(2)(B) | | |
| **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 270014 | |
| **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 270014 |
| **(3)** Rents | 2b(3) | | |
| **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | | |
| **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | | |
| **(B)** Other | 2b(5)(B) | | |
| **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | 901011 |
| c Other income | 2c | | |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 2087659 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 507831 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 507831 |
| f Corrective distributions (see instructions) | 2f | | |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 13960 |
| h Interest expense | 2h | | |
| i Administrative expenses: | | | |
| (1) Salaries and allowances | 2i(1) | | |
| (2) Contract administrator fees | 2i(2) | | |
| (3) Recordkeeping fees | 2i(3) | 22916 | |
| (4) IQPA audit fees | 2i(4) | | |
| (5) Investment advisory and investment management fees | 2i(5) | | |
| (6) Bank or trust company trustee/custodial fees | 2i(6) | | |
| (7) Actuarial fees | 2i(7) | | |
| (8) Legal fees | 2i(8) | | |
| (9) Valuation/appraisal fees | 2i(9) | | |
| (10) Other trustee fees and expenses | 2i(10) | | |
| (11) Other expenses | 2i(11) | | |
| (12) Total administrative expenses. Add lines **2i(1)** through **(11)** | 2i(12) | | 22916 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 544707 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | 1542952 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** ☐ Unmodified **(2)** ☐ Qualified **(3)** ☒ Disclaimer **(4)** ☐ Adverse

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

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

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

**(1)** Name: DEAN DORTON ALLEN FORD PLLC **(2)** EIN: 27-3858252

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

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

## Part IV Compliance Questions

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

During the plan year:

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

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No

If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

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

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

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

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

| SCHEDULE R (Form 5500) | Retirement Plan Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury Internal Revenue Service<br>Department of Labor Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | 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).<br>▶ **File as an attachment to Form 5500.** | **2023**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

**A** Name of plan
BOSMA INDUSTRIES FOR THE BLIND, INC. 403(B) PLAN

**B** Three-digit plan number (PN) ▶ 004

**C** Plan sponsor's name as shown on line 2a of Form 5500
BOSMA INDUSTRIES FOR THE BLIND

**D** Employer Identification Number (EIN)
31-1246086

## Part I Distributions

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1** 0

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

EIN(s): 84-0467907 35-1140070

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

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

## Part II Funding Information

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

**4** Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

**If the plan is a defined benefit plan, go to line 8.**

**5** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

**If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.**

**6 a** Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) ..... **6a**

**b** Enter the amount contributed by the employer to the plan for this plan year ..... **6b**

**c** Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) ..... **6c**

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

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

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

## Part III Amendments

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

## Part IV ESOPs

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

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

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

**a** Name of contributing employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation._____

## Part VII IRS Compliance Questions

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

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

☐ Design-based safe harbor method

☐ "Prior year" ADP test

☐ "Current year" ADP test

☒ N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter 04 / 07 / 2021 (MM/DD/YYYY) and the Opinion Letter serial number J500761A .

Financial Statements for

**BOSMA INDUSTRIES FOR THE BLIND, INC.**
**403(b) PLAN**

**Years Ended December 31, 2023 and 2022**

With Independent Auditor's Report
Including Supplementary Information

DEANDORTON

**BOSMA INDUSTRIES FOR THE BLIND, INC.**
**403(b) PLAN**
**TABLE OF CONTENTS**


**PAGE**

Independent Auditor's Report

Financial Statements

Statements of Net Assets Available for Benefits ..... 1

Statements of Changes in Net Assets Available for Benefits ..... 2

Notes to the Financial Statements ..... 3

Supplementary Schedule

Schedule of Assets (Held at End of Year) ..... 10

DEANDORTON

# INDEPENDENT AUDITOR'S REPORT

The Trustees of
Bosma Industries for the Blind, Inc.
403(b) Plan
Indianapolis, Indiana

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

We were engaged to perform audits of the financial statements of Bosma Industries for the Blind, Inc. 403(b) Plan, an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) [ERISA Section 103(a)(3)(C) audit]. The financial statements comprise the statements of net assets available for benefits as of December 31, 2023 and 2022, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of Bosma Industries for the Blind, Inc. 403(b) 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 and for the years ended December 31, 2023 and 2022, stating that the certified investment information, as described in the Certified Investments note to the financial statements, is complete and accurate.

## Disclaimer of Opinion

We do not express an opinion on the financial statements of Bosma Industries for the Blind, Inc. 403(b) Plan referred to in the first paragraph. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

## Basis for Disclaimer of Opinion

Bosma Industries for the Blind, Inc. 403(b) Plan does not have sufficient accounting records and supporting documents relating to certain annuity contracts and custodial accounts issued to current and former employees prior to January 1, 2009. Accordingly, we were unable to apply auditing procedures sufficient to determine the extent to which the accompanying financial statements may have been affected by these conditions.

## 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 Bosma Industries for the Blind, Inc. 403(b) 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**

Our responsibility is to conduct an audit of Bosma Industries for the Blind, Inc. 403(b) Plan's financial statements in accordance with auditing standards generally accepted in the United States of America and to issue an auditor's report. However, because of the matter described in the Basis for Disclaimer of Opinion section of our report, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

We are required to be independent of Bosma Industries for the Blind, Inc. 403(b) Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits.

**Other Matter—Supplementary Schedules Required by ERISA**

The supplementary schedule, as noted in the table of contents, referred to as "supplementary information", is presented for purposes of additional analysis and is not a required part of the financial statements but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report it is inappropriate to and we do not express an opinion on the supplementary schedule referred to above.

**Auditor's Report on the 2022 Financial Statements**

The financial statements as of December 31, 2022, were audited by VonLehman & Company Inc., who merged with Dean Dorton Allend Ford, PLLC as of January 1, 2024.

Dean Dorton Allen Ford, PLLC

Indianapolis, Indiana
August 18, 2024

**BOSMA INDUSTRIES FOR THE BLIND, INC.**
**403(b) PLAN**
**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

| | December 31, | |
|---|---|---|
| | **2023** | **2022** |
| **ASSETS** | | |
| **Investments at Fair Value** | | |
| Mutual Funds | $ 7,939,740 | $ 6,485,289 |
| **Investments at Contract Value** | | |
| Group Fixed Annuity Contracts | 571,534 | 520,962 |
| **Notes Receivable from Participants** | 106,982 | 69,053 |
| **Net Assets Available for Benefits** | $ 8,618,256 | $ 7,075,304 |

See accompanying notes.

**BOSMA INDUSTRIES FOR THE BLIND, INC.**
**403(b) PLAN**
**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

| | Years Ended December 31, | |
|---|---|---|
| | **2023** | **2022** |
| **Additions to Net Assets Attributed to** | | |
| **Investment Income** | | |
| Interest and Dividends | $ 283,203 | $ 262,638 |
| Net Appreciation in Fair Value of Investments | 901,011 | - |
| Total Investment Income | 1,184,214 | 262,638 |
| **Interest Income on Notes Receivable from Participants** | 5,529 | 2,957 |
| **Contributions** | | |
| Participant | 654,790 | 605,223 |
| Employer | 223,164 | 212,353 |
| Rollovers | 19,962 | 12,627 |
| Total Contributions | 897,916 | 830,203 |
| Total Additions | 2,087,659 | 1,095,798 |
| **Deductions from Net Assets Attributed to** | | |
| Net Depreciation in Fair Value of Investments | - | 1,498,780 |
| Benefits Paid to Participants | 521,791 | 1,119,271 |
| Administrative Expenses | 22,916 | 36,950 |
| Total Deductions | 544,707 | 2,655,001 |
| Net Increase (Decrease) | 1,542,952 | (1,559,203) |
| **Net Assets Available for Benefits** | | |
| **Beginning of Plan Year** | 7,075,304 | 8,634,507 |
| **End of Plan Year** | $ 8,618,256 | $ 7,075,304 |

See accompanying notes.

## NOTE 1 – DESCRIPTION OF THE PLAN

The following description of the Bosma Industries for the Blind, Inc. 403(b) Plan (the Plan) provides only general information. Participants should refer to the Plan document and the summary plan description for a more complete description of the Plan's provisions.

### General

The Plan is a defined contribution plan covering all employees of Bosma Industries for the Blind, Inc. (the Company). There are no minimum age or service requirements to make wage deferrals. In order to receive employer contributions, participants must be age eighteen or older and have one year of service, which includes having worked at least 1,000 hours. Director level or above are excluded from receiving employer contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Board of Trustees oversees governance of the Plan. The Plan's Retirement Plan Oversight Committee determines the appropriateness of the Plan's investment offerings, monitors investment performance, and reports to the Plan's Board of Trustees.

### Participant Contributions

Each year, participants may contribute up to limits as defined by the Plan, not to exceed amounts determined by the Internal Revenue Service. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from certain other retirement plans as described in the Plan document (rollovers). Participants direct the investment of their contributions into any combination of several investment options offered by the Plan.

### Employer Contributions

The Company may make matching contributions to the Plan. These amounts will be determined by the Company's Board of Directors on an annual basis. For both the years ended December 31, 2023 and 2022, the Company made matching contributions equal to 100% of the participant's deferrals up to the first 5% of the participant's compensation. Contributions are subject to certain statutory limitations.

### Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) Plan earnings (losses), including a charge for an allocation of administrative expenses paid by the Plan and (b) employer contributions. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined in the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

During 2020, the Company elected to change third-party administrators for the Plan. Participants in the Plan prior to the transfer of service providers elected to maintain their participant balances with Lincoln Financial Group (Lincoln), the parent of The Lincoln National Life Insurance Company, or transfer to Empower Trust Company, LLC and Empower Annuity Insurance Company of America (Empower). All participants subsequent to March 1, 2020 made all contributions to Empower.

### Notes Receivable from Participants

*Participant Loans with Lincoln*

Participants may borrow from Lincoln up to 50% of the vested portion of the participant's annuity account value, not to exceed $50,000, with a minimum of $1,000. Adequate security is required, and a portion of the participant's fixed annuity account is held in collateral to cover 100% of the outstanding loan in case of default. The interest rate on the loan is set at an annual rate of 7%. Interest and principal are paid by the participant directly to Lincoln. The Fixed Annuity Account will continue to earn interest at an annual rate of 4.5%. The Lincoln loans amounted to $62,648 and $74,985 at December 31, 2023 and 2022, respectively.

## NOTE 1 – DESCRIPTION OF THE PLAN (Continued)

*Participant Loans with Empower*

Participants may borrow from their accounts a minimum of $1,000 up to a maximum equal to the lessor of $50,000 or 50% of their vested account balance. The notes are secured by the balance of the participant's account. The interest rate on these notes is set at 1.0% above the prime rate and is reviewed by the Plan administrator on a regular basis. Principal and interest is paid ratably through Empower by the participant directly. The Empower loans amounted to $106,982 and $69,053 at December 31, 2023 and 2022, respectively and are included in the notes receivable from participants on the statements of net assets available for benefits.

### Vesting

Participants are immediately vested in their 403(b) elective deferrals and rollover contributions plus actual earnings thereon. Vesting in the remainder of their accounts, plus actual earnings thereon, is also immediately 100% vested as defined in the Plan.

### Payment of Benefits

On termination of service due to death, disability, retirement or termination of employment from the Company, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or any other form of payment included in the Plan document. Participants may remain in the Plan, but they may not make additional contributions.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Basis of Accounting

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

Investments held by defined contribution plans are required to be reported at fair value, except for fully benefit-responsive investment contracts. Contract value is the relevant measure for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan.

### Use of Estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues and expenses. Certain estimates relate to unsettled transactions and events as of the date of the financial statements. Other estimates relate to assumptions about the ongoing operations and may impact future periods. Accordingly, upon settlement, actual results may differ from estimated amounts.

### Investment Valuation and Income Recognition

Investments are reported at fair value, except for fully benefit-responsive contracts, which are recorded 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. The Plan's Retirement Plan Oversight Committee determines the Plan's valuation policies utilizing information provided by the investment advisers and custodians (see Fair Value Measurements note).

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

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are charged directly to the borrowing participant's account and are included in administrative expenses when incurred. If a participant does not make loan repayments and the plan administrator considers the participant loan to be in default, the loan balance is reduced, and the delinquent participant note receivable is recorded as a benefit payment based on the terms of the Plan document.

### Payment of Benefits

Payments of benefits are recorded when paid.

### Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses paid by the Company are excluded from these financial statements. Investment-related expenses are included in net appreciation (depreciation) in fair value of investments. Fees for the administration of notes receivable from participants are included in administrative expenses and charged directly to the participant's account.

### Net Assets Available for Benefits

Net assets available for benefits at both December 31, 2023 and 2022 included $-0- allocated to the accounts of persons who, prior to that date, had withdrawn from participating in earnings and operations of the Plan.

### Tax Status

The Plan has been designed to qualify under Section 403(b) of the Internal Revenue Code. The terms of the Plan have been prepared to conform to the listing of 403(b) plans that have been preapproved by the Internal Revenue Service. The Plan is required to operate in conformity with the Code to maintain the tax-exempt status for plan participants under Section 403(b).

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more than likely would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan and has concluded that, as of both December 31, 2023 and 2022, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. Currently, the prior three years are open under Federal statutes of limitations and remain subject to review and change. The Plan is not currently under audit, nor have they been contacted by any taxing authority.

### Subsequent Events

The Plan has evaluated subsequent events through August 18, 2024, which is the date the financial statements were available to be issued.

## NOTE 3 – FAIR VALUE MEASUREMENTS

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

**LEVEL 1** – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access at the measurement date.

**LEVEL 2** – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, and inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**LEVEL 3** – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at either December 31, 2023 or 2022.

Mutual Funds (including Money Market Funds) – Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

The preceding method described may provide a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value at December 31, 2023 and 2022:

| | Investments at Fair Value | | | |
|---|---|---|---|---|
| December 31, 2023 | Level 1 | Level 2 | Level 3 | Total |
| Mutual Funds | $ 7,939,740 | $ - | $ - | $ 7,939,740 |
| Total Assets in the Fair Value Hierarchy | $ 7,939,740 | $ - | $ - | $ 7,939,740 |

## NOTE 3 – FAIR VALUE MEASUREMENTS (Continued)

| | Investments at Fair Value | | | |
|---|---|---|---|---|
| December 31, 2022 | Level 1 | Level 2 | Level 3 | Total |
| Mutual Funds | $ 6,485,289 | $ - | $ - | $ 6,485,289 |
| Total Assets in the Fair Value Hierarchy | $ 6,485,289 | $ - | $ - | $ 6,485,289 |

Gains and losses included in changes in net assets available for benefits for the years ended December 31, 2023 and 2022, are reported in net appreciation (depreciation) in fair value of investments.

## NOTE 4 – GUARANTEED INVESTMENT CONTRACTS WITH INSURANCE COMPANIES

*The Lincoln National Life Insurance Company Group Fixed Annuity Fund*

The Plan has invested in a guaranteed investment contract, The Lincoln National Life Insurance Company Group Fixed Annuity Fund (the Lincoln Fund), which invests in a variety of benefit-responsive investment contracts issued by insurance companies and other financial institutions as of both December 31, 2023 and 2022. The Fund's objective is to provide safety of principal, adequate liquidity, and a competitive yield with low return volatility. The Contract simulates the performance of a guaranteed investment contract through the guarantee of a specific interest rate and a portfolio of financial instruments that are owned by The Lincoln National Life Insurance Company. The participating plans' assets are the unit ownership interests in the Contract. The Contract provides a fixed interest rate for a fixed period that applies to the entire guaranteed value. The interest rate is reset every quarter as determined by The Lincoln National Life Insurance Company with consideration of the market value of the underlying investment, the anticipated market yields-to-maturity of benchmark indices of underlying investments, expected payments into and out of the Contract, amortization of the difference, if any, between the market value of underlying investments and the guaranteed value of the Contract, and the fees allowed under the Contract. The Lincoln National Life Insurance Company guarantees that the rate will never be less than zero. The average yield earned by the Contract for the year ended December 31, 2023 was 3.5%.

*Mass Mutual Life Insurance Company Group Annuity Contract*

The Plan has invested in the SF Guaranteed Annuity Account (the Fund) for Mass Mutual Annuity Contract No. 063261 (the Contract) as of December 31, 2020. On December 31, 2020, Empower acquired the retirement business of Massachusetts Mutual Life Insurance Company. Empower maintains the contributions in the general account. The Fund's objective is to provide safety of principal, adequate liquidity, and a competitive yield with low return volatility. The Contract simulates the performance of a guaranteed investment contract through the guarantee of a specific interest rate and a portfolio of financial instruments that are owned by Empower Annuity Insurance Company of America. The participating plans' assets are the unit ownership interests in the Contract. The Contract provides a fixed interest rate for a fixed period that applies to the entire guaranteed value. The interest rate is reset semi-annually as determined by Empower Annuity Insurance Company of America with consideration of the market value of the underlying investment, the anticipated market yields-to-maturity of benchmark indices of underlying investment, the anticipated market yields-to-maturity of benchmark indices of underlying investments, expected payments into and out of the Contract, amortization of the difference, if any, between the market value of underlying investments and the guaranteed value of the Contract, and the fees allowed under the Contract. Empower Annuity Insurance Company of America guarantees that the rate will never be less than zero. The average yield earned by the Contract for the year ended December 31, 2023 was 1.15%.

## NOTE 4 – GUARANTEED INVESTMENT CONTRACTS WITH INSURANCE COMPANIES (Continued)

The Contracts meet the fully benefit-responsive investment contract criteria and therefore are reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value, as reported to the Plan by the funds, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. 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 contract value of the funds at December 31, 2023 and 2022 was $571,534 and $520,962, respectively.

Certain events limit the ability of the Plan to transact at contract value with the issuers. Such events include the following: (1) amendments to the Plan documents (including complete or partial Plan termination or merger with another plan), (2) changes to the Plan's prohibition on competing investment options or deletion of equity wash provisions, (3) bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the Plan, or (4) the failure of the trust to qualify for exemption from Federal income taxes or any required prohibited transaction exemption under ERISA, or (5) premature termination of the contract. No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuers and that also would limit the ability of the Plan to transact at contract value with the participants.

Furthermore, certain events would allow the issuers to terminate the contracts with the Plan and settle at an amount different from contract value. Examples of such events include (a) an uncured breach of the Plan's investment guidelines, (b) a material amendment to the contract without the issuer's consent, (c) a violation of a material obligation under the contract, or (d) a material misrepresentation.

The guaranteed investment contracts do not permit the insurance companies to terminate the agreements prior to the scheduled maturity date.

## NOTE 5 – ERISA EXPENSE ACCOUNT

Included in the forfeiture/asset holding account of the Plan are contributions from the revenue sharing agreement which may be used by the Plan to pay direct expenses or allocated to the accounts of participants. As of December 31, 2023, the ERISA expense account totaled $-0-. During the year ended December 31, 2023, $2,475 of administrative expenses were offset from this account. There were no amounts from this account allocated to the accounts of participants for 2023.

## NOTE 6 – CERTIFIED INVESTMENTS

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplementary schedule, including investments and notes receivable from participants held at both December 31, 2023 and 2022, and the net appreciation (depreciation) in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by The Lincoln National Life Insurance Company, Empower Trust Company, LLC, and Empower Annuity Insurance Company of America, the trustees of the Plan.

## NOTE 7 – PLAN TERMINATION

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

## NOTE 8 – RELATED-PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are shares of mutual funds managed by The Lincoln National Life Insurance Company, Empower Trust Company, LLC and Empower Annuity Insurance Company of America. The Lincoln National Life Insurance Company, Empower Trust Company, LLC and Empower Annuity Insurance Company of America are the trustees and record-keepers for the Plan and, therefore these transactions qualify as party-in-interest transactions, as defined under ERISA guidelines. Fees paid by the Plan to the trustees are included in either administrative expenses or net appreciation (depreciation) in fair value of investments. The Company pays directly any other fees related to the Plan's operations.

These party-in-interest transactions are exempt from the prohibited transaction rule of ERISA.

Several employees of the Company provide administrative services to the Plan, such as day to day administration and oversight. The Company does not charge the Plan for these services.

## NOTE 9 – RISKS AND UNCERTAINTIES

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

## SUPPLEMENTARY SCHEDULE

**BOSMA INDUSTRIES FOR THE BLIND, INC.**
**403(b) PLAN**
**EIN: 31-1246086**
**Plan Number: 004**
**FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**December 31, 2023**

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | **Mutual Funds** | | | |
| * | Lincoln National Life Insurance Company | American Funds Global Growth | $ ** | $ 260 |
| * | Lincoln National Life Insurance Company | American Funds Growth | ** | 134,968 |
| * | Lincoln National Life Insurance Company | American Funds Growth-Income | ** | 32,395 |
| * | Lincoln National Life Insurance Company | American Funds International | ** | 13,411 |
| * | Lincoln National Life Insurance Company | BlackRock Global Allocation | ** | 1,279 |
| * | Lincoln National Life Insurance Company | Delaware VIP Small Cap Value | ** | 21,914 |
| * | Lincoln National Life Insurance Company | Fidelity VIP Contrafund | ** | 28,844 |
| * | Lincoln National Life Insurance Company | Fidelity VIP Growth | ** | 9,978 |
| * | Lincoln National Life Insurance Company | LVIP Baron Growth Opportunities | ** | 45,640 |
| * | Lincoln National Life Insurance Company | LVIP BlackRock Dividend Value Mngdvltlty | ** | 931 |
| * | Lincoln National Life Insurance Company | LVIP BlackRock Global Real Estate Fund | ** | 1,043 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Bond | ** | 168 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Mid Cap Value Fund | ** | 10,675 |
| * | Lincoln National Life Insurance Company | LVIP Delaware S Mid Cap Core Series | ** | 14,634 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Social Awareness | ** | 361 |
| * | Lincoln National Life Insurance Company | LVIP Delaware U.S REIT Fund | ** | 7,641 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Value Series | ** | 17,190 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Wealth Builder Fund | ** | 2,529 |
| * | Lincoln National Life Insurance Company | LVIP Dimensional U.S. Core Equity 1 | ** | 1,544 |
| * | Lincoln National Life Insurance Company | LVIP Franklin Templeton MF EM EQFND | ** | 2,138 |
| * | Lincoln National Life Insurance Company | LVIP Global Growth Allocation Mangd Risk | ** | 2,852 |
| * | Lincoln National Life Insurance Company | LVIP Global Moderate Allocation Mgd Risk | ** | 13,353 |
| * | Lincoln National Life Insurance Company | LVIP Government Money Market | ** | 4,435 |
| * | Lincoln National Life Insurance Company | LVIP Jpm Select Mid Cap Value Mngd Vlty | ** | 637 |
| * | Lincoln National Life Insurance Company | LVIP Mondrian International Value | ** | 4,990 |
| * | Lincoln National Life Insurance Company | LVIP SSgA S&P 500 Index | ** | 71,824 |
| * | Lincoln National Life Insurance Company | LVIP SSgA Small-Cap Index | ** | 7,313 |
| * | Lincoln National Life Insurance Company | LVIP T Rowe Price 2050 Fund | ** | 14,290 |
| * | Lincoln National Life Insurance Company | LVIP Vanguard Domestic Equity Etf | ** | 5,529 |
| * | Lincoln National Life Insurance Company | LVIP Vanguard International Equity Etf | ** | 2,852 |
| * | Lincoln National Life Insurance Company | MFS Utilities | ** | 20,878 |
| * | Lincoln National Life Insurance Company | PIMCO VIT Total Return Portfolio | ** | 160 |
| * | Empower Trust Company, LLC | Allspring Special Mid Cap Value A | ** | 5,834 |
| * | Empower Trust Company, LLC | American Funds 2020 Trgt Date Retire R6 | ** | 368,017 |
| * | Empower Trust Company, LLC | American Funds 2025 Trgt Date Retire R6 | ** | 778,214 |
| * | Empower Trust Company, LLC | American Funds 2030 Trgt Date Retire R6 | ** | 580,871 |
| * | Empower Trust Company, LLC | American Funds 2035 Trgt Date Retire R6 | ** | 989,423 |
| * | Empower Trust Company, LLC | American Funds 2040 Trgt Date Retire R6 | ** | 722,218 |
| * | Empower Trust Company, LLC | American Funds 2045 Trgt Date Retire R6 | ** | 1,062,985 |
| * | Empower Trust Company, LLC | American Funds 2050 Trgt Date Retire R6 | ** | 383,813 |
| * | Empower Trust Company, LLC | American Funds 2055 Trgt Date Retire R6 | ** | 134,041 |

NOTE: This schedule is based on information which has been certified as complete and accurate by Lincoln National Life Insurance Company, Empower Trust Company, LLC and Empower Annuity Insurance Company of America, trustees of the Plan.

* Party-In-Interest
** Cost information is not required for participant-directed investments and therefore is not included.

**BOSMA INDUSTRIES FOR THE BLIND, INC.**
**403(b) PLAN**
**EIN: 31-1246086**
**Plan Number: 004**
**FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**December 31, 2023**
**(Continued)**

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | **Mutual Funds (Continued)** | | | |
| * | Empower Trust Company, LLC | American Funds 2060 Trgt Date Retire R6 | ** | 7,757 |
| * | Empower Trust Company, LLC | American Funds American Balanced R6 | ** | 745 |
| * | Empower Trust Company, LLC | American Funds American Hi Inc TR R6 | ** | 104,037 |
| * | Empower Trust Company, LLC | American Funds American Mutual R6 | ** | 196,023 |
| * | Empower Trust Company, LLC | American Funds Capital Inc Bldr R6 | ** | 268,489 |
| * | Empower Trust Company, LLC | American Funds Growth Fund of Amer R6 | ** | 270,828 |
| * | Empower Trust Company, LLC | American Funds New Perspective R6 | ** | 218,361 |
| * | Empower Trust Company, LLC | American Funds Washington Mutual R6 | ** | 217,564 |
| * | Empower Trust Company, LLC | Fidelity Advisor Floating Rate Hi Inc Z | ** | 108,668 |
| * | Empower Trust Company, LLC | Fidelity Advisor Small Cap Value Z | ** | 66,584 |
| * | Empower Trust Company, LLC | Fidelity Advisor Utilities Z | ** | 15,010 |
| * | Empower Trust Company, LLC | Fidelity Low-Priced Stock K6 | ** | 188,758 |
| * | Empower Trust Company, LLC | Franklin Global Dividend IS | ** | 2,594 |
| * | Empower Trust Company, LLC | JPMorgan Small Cap Equity R6 | ** | 40,820 |
| * | Empower Trust Company, LLC | Lord Abbett Bond Debenture R6 | ** | 57,582 |
| * | Empower Trust Company, LLC | PGIM Jennison Natural Resources R6 | ** | 43,834 |
| * | Empower Trust Company, LLC | PIMCO Total Return Instl | ** | 15,151 |
| * | Empower Trust Company, LLC | T Rowe Price Global Allocation I | ** | 37,244 |
| * | Empower Trust Company, LLC | T Rowe Price Dividend Growth I | ** | 424,174 |
| \ | Empower Trust Company, LLC | T Rowe Price Health Sciences I | ** | 46,820 |
| * | Empower Trust Company, LLC | T Rowe Price Mid-Cap Growth I | ** | 68,126 |
| * | Empower Trust Company, LLC | Undiscovered Mgrs Behavioral Value R6 | ** | 18,499 |
| | Total Mutual Funds | | | 7,939,740 |
| | **Group Fixed Annuity Contracts** | | | |
| * | Empower Annuity Insurance Company of America | SF Guaranteed Annuity Account | ** | 236,754 |
| * | Lincoln National Life Insurance Company | | ** | 334,780 |
| | Total Group Fixed Annuity Contracts | | | 571,534 |
| * | **Participant Loans (Notes Receivable from Participants)** | 4.25% - 9.50% | | 106,982 |
| | **Total Assets Held at End of Year** | | | $ 8,618,256 |

NOTE: This schedule is based on information which has been certified as complete and accurate by Lincoln National Life Insurance Company, Empower Trust Company, LLC and Empower Annuity Insurance Company of America, trustees of the Plan.

* Party-In-Interest
** Cost information is not required for participant-directed investments and therefore is not included.

**BOSMA INDUSTRIES FOR THE BLIND, INC.**
**403(b) PLAN**
**EIN: 31-1246086**
**Plan Number: 004**
**FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**December 31, 2023**

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | **Mutual Funds** | | | |
| * | Lincoln National Life Insurance Company | American Funds Global Growth | $ ** | $ 260 |
| * | Lincoln National Life Insurance Company | American Funds Growth | ** | 134,968 |
| * | Lincoln National Life Insurance Company | American Funds Growth-Income | ** | 32,395 |
| * | Lincoln National Life Insurance Company | American Funds International | ** | 13,411 |
| * | Lincoln National Life Insurance Company | BlackRock Global Allocation | ** | 1,279 |
| * | Lincoln National Life Insurance Company | Delaware VIP Small Cap Value | ** | 21,914 |
| * | Lincoln National Life Insurance Company | Fidelity VIP Contrafund | ** | 28,844 |
| * | Lincoln National Life Insurance Company | Fidelity VIP Growth | ** | 9,978 |
| * | Lincoln National Life Insurance Company | LVIP Baron Growth Opportunities | ** | 45,640 |
| * | Lincoln National Life Insurance Company | LVIP BlackRock Dividend Value Mngdvltlty | ** | 931 |
| * | Lincoln National Life Insurance Company | LVIP BlackRock Global Real Estate Fund | ** | 1,043 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Bond | ** | 168 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Mid Cap Value Fund | ** | 10,675 |
| * | Lincoln National Life Insurance Company | LVIP Delaware S Mid Cap Core Series | ** | 14,634 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Social Awareness | ** | 361 |
| * | Lincoln National Life Insurance Company | LVIP Delaware U.S REIT Fund | ** | 7,641 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Value Series | ** | 17,190 |
| * | Lincoln National Life Insurance Company | LVIP Delaware Wealth Builder Fund | ** | 2,529 |
| * | Lincoln National Life Insurance Company | LVIP Dimensional U.S. Core Equity 1 | ** | 1,544 |
| * | Lincoln National Life Insurance Company | LVIP Franklin Templeton MF EM EQFND | ** | 2,138 |
| * | Lincoln National Life Insurance Company | LVIP Global Growth Allocation Mangd Risk | ** | 2,852 |
| * | Lincoln National Life Insurance Company | LVIP Global Moderate Allocation Mgd Risk | ** | 13,353 |
| * | Lincoln National Life Insurance Company | LVIP Government Money Market | ** | 4,435 |
| * | Lincoln National Life Insurance Company | LVIP Jpm Select Mid Cap Value Mngd Vlty | ** | 637 |
| * | Lincoln National Life Insurance Company | LVIP Mondrian International Value | ** | 4,990 |
| * | Lincoln National Life Insurance Company | LVIP SSgA S&P 500 Index | ** | 71,824 |
| * | Lincoln National Life Insurance Company | LVIP SSgA Small-Cap Index | ** | 7,313 |
| * | Lincoln National Life Insurance Company | LVIP T Rowe Price 2050 Fund | ** | 14,290 |
| * | Lincoln National Life Insurance Company | LVIP Vanguard Domestic Equity Etf | ** | 5,529 |
| * | Lincoln National Life Insurance Company | LVIP Vanguard International Equity Etf | ** | 2,852 |
| * | Lincoln National Life Insurance Company | MFS Utilities | ** | 20,878 |
| * | Lincoln National Life Insurance Company | PIMCO VIT Total Return Portfolio | ** | 160 |
| * | Empower Trust Company, LLC | Allspring Special Mid Cap Value A | ** | 5,834 |
| * | Empower Trust Company, LLC | American Funds 2020 Trgt Date Retire R6 | ** | 368,017 |
| * | Empower Trust Company, LLC | American Funds 2025 Trgt Date Retire R6 | ** | 778,214 |
| * | Empower Trust Company, LLC | American Funds 2030 Trgt Date Retire R6 | ** | 580,871 |
| * | Empower Trust Company, LLC | American Funds 2035 Trgt Date Retire R6 | ** | 989,423 |
| * | Empower Trust Company, LLC | American Funds 2040 Trgt Date Retire R6 | ** | 722,218 |
| * | Empower Trust Company, LLC | American Funds 2045 Trgt Date Retire R6 | ** | 1,062,985 |
| * | Empower Trust Company, LLC | American Funds 2050 Trgt Date Retire R6 | ** | 383,813 |
| * | Empower Trust Company, LLC | American Funds 2055 Trgt Date Retire R6 | ** | 134,041 |

NOTE: This schedule is based on information which has been certified as complete and accurate by Lincoln National Life Insurance Company, Empower Trust Company, LLC and Empower Annuity Insurance Company of America, trustees of the Plan.

* Party-In-Interest
** Cost information is not required for participant-directed investments and therefore is not included.

**BOSMA INDUSTRIES FOR THE BLIND, INC.**
**403(b) PLAN**
**EIN: 31-1246086**
**Plan Number: 004**
**FORM 5500, SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS (HELD AT END OF YEAR)**
**December 31, 2023**
**(Continued)**

| (a) | (b) Identity of Issue, Borrower, Lessor, or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (d) Cost | (e) Current Value |
|---|---|---|---|---|
| | **Mutual Funds (Continued)** | | | |
| * | Empower Trust Company, LLC | American Funds 2060 Trgt Date Retire R6 | ** | 7,757 |
| * | Empower Trust Company, LLC | American Funds American Balanced R6 | ** | 745 |
| * | Empower Trust Company, LLC | American Funds American Hi Inc TR R6 | ** | 104,037 |
| * | Empower Trust Company, LLC | American Funds American Mutual R6 | ** | 196,023 |
| * | Empower Trust Company, LLC | American Funds Capital Inc Bldr R6 | ** | 268,489 |
| * | Empower Trust Company, LLC | American Funds Growth Fund of Amer R6 | ** | 270,828 |
| * | Empower Trust Company, LLC | American Funds New Perspective R6 | ** | 218,361 |
| * | Empower Trust Company, LLC | American Funds Washington Mutual R6 | ** | 217,564 |
| * | Empower Trust Company, LLC | Fidelity Advisor Floating Rate Hi Inc Z | ** | 108,668 |
| * | Empower Trust Company, LLC | Fidelity Advisor Small Cap Value Z | ** | 66,584 |
| * | Empower Trust Company, LLC | Fidelity Advisor Utilities Z | ** | 15,010 |
| * | Empower Trust Company, LLC | Fidelity Low-Priced Stock K6 | ** | 188,758 |
| * | Empower Trust Company, LLC | Franklin Global Dividend IS | ** | 2,594 |
| * | Empower Trust Company, LLC | JPMorgan Small Cap Equity R6 | ** | 40,820 |
| * | Empower Trust Company, LLC | Lord Abbett Bond Debenture R6 | ** | 57,582 |
| * | Empower Trust Company, LLC | PGIM Jennison Natural Resources R6 | ** | 43,834 |
| * | Empower Trust Company, LLC | PIMCO Total Return Instl | ** | 15,151 |
| * | Empower Trust Company, LLC | T Rowe Price Global Allocation I | ** | 37,244 |
| * | Empower Trust Company, LLC | T Rowe Price Dividend Growth I | ** | 424,174 |
| \ | Empower Trust Company, LLC | T Rowe Price Health Sciences I | ** | 46,820 |
| * | Empower Trust Company, LLC | T Rowe Price Mid-Cap Growth I | ** | 68,126 |
| * | Empower Trust Company, LLC | Undiscovered Mgrs Behavioral Value R6 | ** | 18,499 |
| | Total Mutual Funds | | | 7,939,740 |
| | **Group Fixed Annuity Contracts** | | | |
| * | Empower Annuity Insurance Company of America | SF Guaranteed Annuity Account | ** | 236,754 |
| * | Lincoln National Life Insurance Company | | ** | 334,780 |
| | Total Group Fixed Annuity Contracts | | | 571,534 |
| * | **Participant Loans (Notes Receivable from Participants)** | 4.25% - 9.50% | | 106,982 |
| | **Total Assets Held at End of Year** | | | $ 8,618,256 |

NOTE: This schedule is based on information which has been certified as complete and accurate by Lincoln National Life Insurance Company, Empower Trust Company, LLC and Empower Annuity Insurance Company of America, trustees of the Plan.

* Party-In-Interest
** Cost information is not required for participant-directed investments and therefore is not included.